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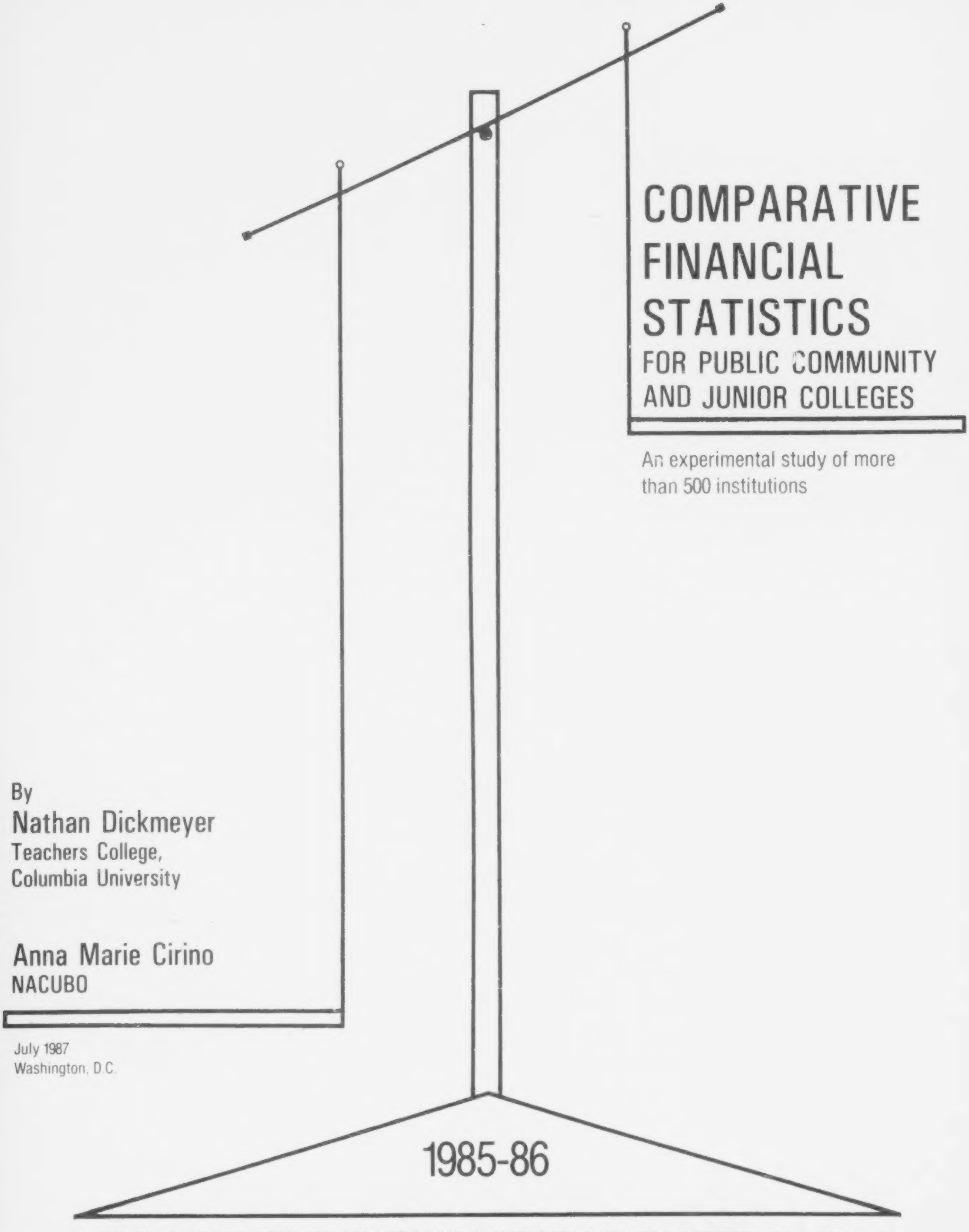

COMPARATIVE FINANCIAL STATISTICS

FOR PUBLIC COMMUNITY AND JUNIOR COLLEGES

An experimental study of more
than 500 institutions

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A NATIONAL ASSOCIATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS PROJECT • IN COOPERATION WITH THE AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES • THE ASSOCIATION OF COMMUNITY COLLEGE TRUSTEES • AND THE CENTER FOR EDUCATION STATISTICS

REPORT HIGHLIGHTS

- Half the institutions surveyed spent more than 61% of their operating budget on instruction, research, public service, and academic support.
- Half the institutions surveyed spent more than 36% of their operating budget on student services, institutional support, and plant operation and maintenance.
- Half the institutions surveyed spent almost 4% of their operating budget on utilities.
- Half the institutions surveyed spent more than 3% of their operating budget on computer-related expenditures.
- Half the institutions surveyed received more than two-thirds (68%) of their revenues from state and local appropriations.
- Half the institutions surveyed enrolled more than one in every 20 people for credit or noncredit course work during the year.
- Half the institutions surveyed had student-to-faculty ratios for credit instruction of less than 17:1.
- Half the institutions surveyed spent more than 57% of total current fund expenditures on current fund salaries and wages.

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Scope of Report

This report contains financial statistics for fiscal year 1985-86 and explanations derived from two surveys of 506 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the ninth in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--the National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the Center for Education Statistics (CES) and 506 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 506 public community and junior colleges. Comments on the first eight years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to more than 500 for this and the past three years, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project into a ninth year was made possible by funding from the National Assocation of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided cooperative support and the Center for Education Statistics (CES) contributed technical assistance, making possible the early use of 1985-86 HEGIS finance data.

The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the members of the task force were:

Donald K. Young, Chairman
Monterey Peninsula College, CA

Maurice P. Arth
Cuyahoga Community College, OH

W. L. Prather
Amarillo College, TX

James W. White
AACJC

Donald Weichert
College of the Redwoods, CA

William R. Odom
Florida Department of Education

John J. Pateros, Project Consultant
Pateros & Associates, MD

For the following years of the project, guidance was provided by the NACUBO Two-Year Colleges Committee. Special thanks are due to W. L. Prather, former committee chairman, and Maurice P. Arth, former committee member, for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

In the ninth year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

Thomas F. Murphy, Chairman
Monroe Community College, NY

Karl L. Black
College of South Idaho, ID

Jack B. Jordan
University of Kentucky Community
College System, KY

Jeff A. Marsee
North Harris County College
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Yosemite Community College District, CA

Gina Kranitz
South Mountain Community College, AZ

Robert H. Sharpe
County College of Morris, NJ

Donald Zuck
Des Moines Area Community College, IA

Instrumental in facilitating the project's progress were those who did so much to encourage their colleagues to participate in the study. They include:

Al Cox
Bessemer College, AL

Loren Felabom
Cochise College, AZ

H. Rodney Showalter
Mississippi County Community College, AR

Robert Wickstrom
Sierra Community College, CA

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Sumter Area Technical College, SC

Wayne R. Powers
Jackson State Community College, TN

Joe Spencer
Tarrant County Community College, TX

Doug Barrick
Lord Fairfax Community College, VA

James Bryant
Walla Walla Community College, WA

John Russell
Milwaukee Area Technical College, WI

K. Scott Hughes initiated this project as former director of the Financial Management Center and coordinated the early stages of the second year of the project. M.J. Williams, Jr., director of Development and Member Services, NACUBO, provided invaluable counsel and generous assistance. It was through his efforts that the significant participation of community and junior colleges was made possible. James A. Hyatt, former director of the NACUBO Financial Management Center, provided both encouragement and support. Alfonso de Lucio of NACUBO contributed greatly to the analysis of the data.

A debt of gratitude is owed to Norman Brandt, of CES, who acted as a liason and provided a great deal of effort and cooperation since the inception of this project. James F. Gollattscheck, Executive Vice President, AACJC, and Frank Mensel, Vice President/Director for Federal Relations (in cooperation with ACCT), AACJC, are also acknowledged for their cooperation and support.

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings" section that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 4 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 3.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 506 public community colleges in this study may not reflect the financial and operational patterns of their 250 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to HEGIS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are quite similar for all eight years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 506 participating institutions.

No significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

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* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by AACJC, is comprised of approximately 760 institutions.

Pell Grants

Pell grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the above mentioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Normalized Higher Education Price Index

The Higher Education Price Index (HEPI), used in several of the graphs that follow, has been normalized to 1979. A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of 1 in the base year. As used here, the normalized HEPI uses 1979 as the base year.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

Findings

The following summary of important financial characteristics is based on the financial data section of the "Higher Education General Information Survey" (HEGIS), conducted by CES and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO. The study sample of 506 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent upon their willingness to participate. Limitations of the statistics were discussed earlier in this chapter.

Medians represent the number that will split the group of schools in half for a given statistic; half the schools will be above the median, while half will be below.

Exhibit 1: Peer Group Definitions

Group 1.	Total credit and noncredit headcount enrollment less than 5,000.
Group 2.	Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3.	Total credit and noncredit headcount enrollment greater than 15,000.
Group 4.	Total FTE enrollment less than 1,000. (A subset of Groups 1, 2, and 3.)
Group 5.	Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

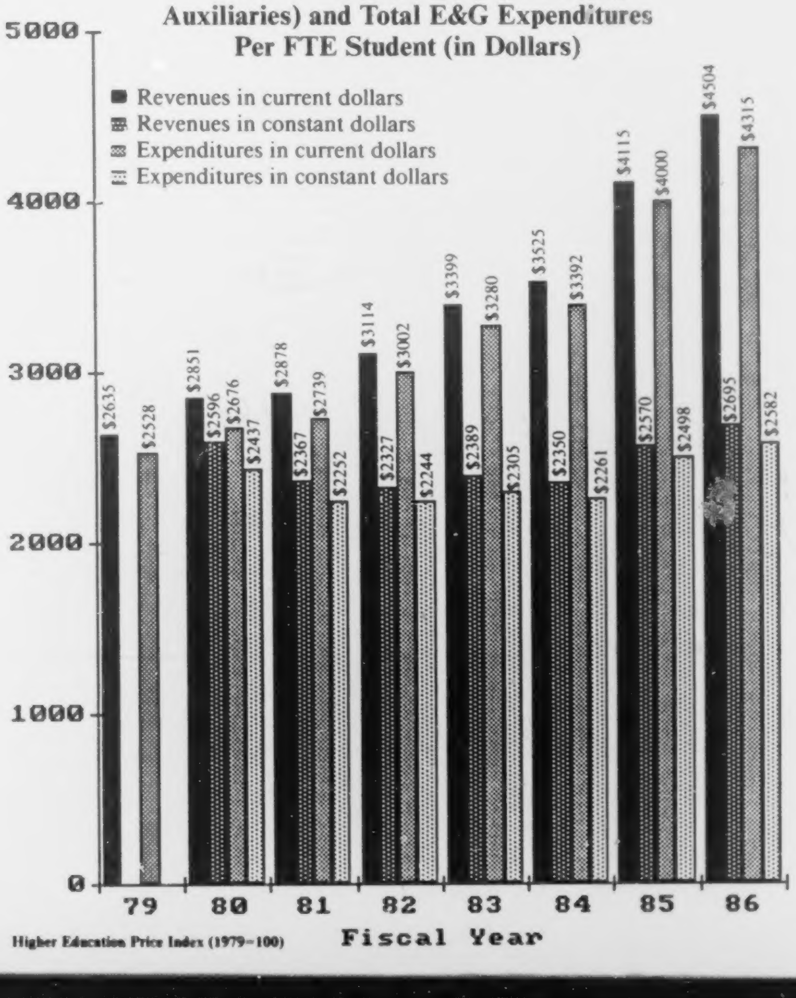
FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY85-86, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1985) by 15.

Exhibit 2: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110
1984-85	545	228	181	136	112	83
1985-86	506	199	171	136	88	84

*The universe of public community colleges is approximately 760 institutions.

Exhibit 3: Total Revenues (Excluding Auxiliaries) and Total E&G Expenditures Per FTE Student (in Dollars)



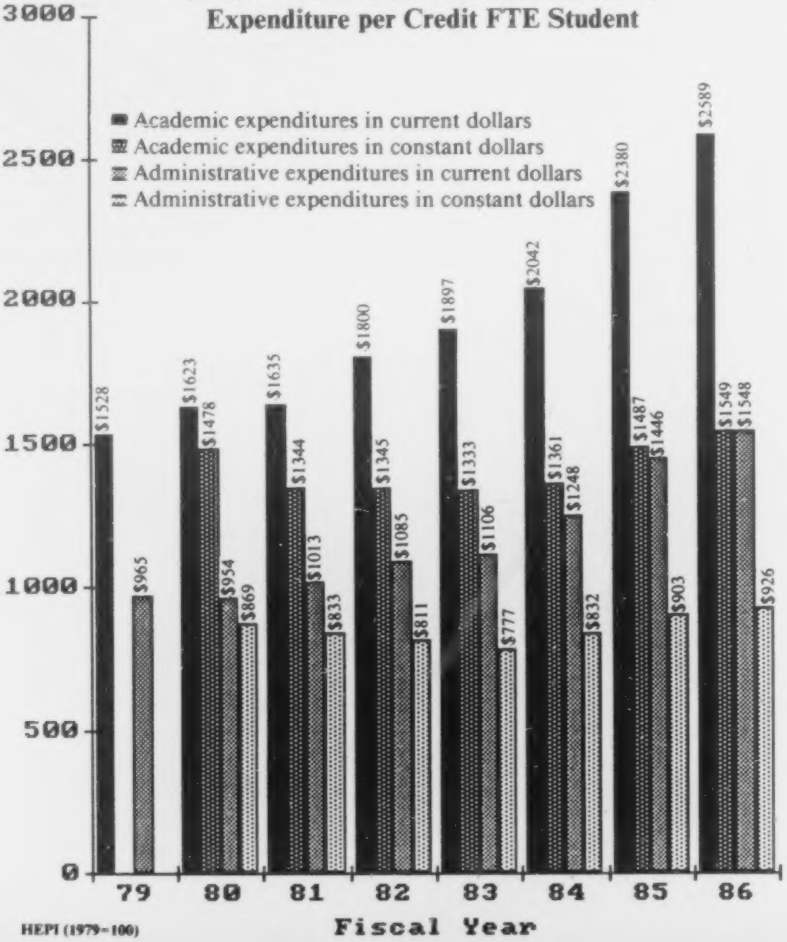
The median college in the sample 506 institutions spent $4,315 per credit FTE student in FY86, up from $2,520 in FY79--an increase of 71% over this period and an increase of 8% from the previous year ($4,000) (see Exhibit 3).

Total revenues per credit FTE student increased by 71%, from $2,635 in FY79 to $4,504 in FY86. The increase in such revenues from FY85 ($4,115) to FY86 was 9%. Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may be a reflection of transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Academic expenditures (instruction, research, public service, and academic support) accounted for approximately 60% of the budget from year to year at the median institution. On a dollar basis, the median college spent $2,589 per credit FTE student for academics (see Exhibit 4). The budget based used excluded auxiliary enterprises expenditures and mandatory and nonmandatory transfers. Capital costs were also excluded. Included in the base for total budget were the aforementioned academic expenditures, student services, institutional support, plant operation and maintenance, and scholarships and fellowships (restricted and unrestricted). Pell grants were excluded.

Of the institutions surveyed, 25% spent more than 66% of their budgets on academics, while another 25% spent less than 56%. For the median institution, 85% of academic expenditures were for instruction, while the remaining 15% was expended on academic support, including libraries.

Exhibit 4: Academic and Administrative Expenditure per Credit FTE Student



Only a small proportion was expended on research and public service. The median college dedicated less than 1% of its expenditure base to noncredit instruction.

In each year surveyed, half the colleges spent more than one-third (36% in FY86) of the expenditure base on administration (student services, institutional support, and plant operation and maintenance). In FY86, the median institution spent $1,548 per credit FTE student for administration. One quarter of the colleges spent less than 32% per credit FTE student for administration, while one-fourth spent more than 41%.

In FY86, scholarships accounted for 1.8% of expenditures at the median institution. The median college spent $76 per credit FTE student (see Exhibit 5). Note that Pell grants are excluded.

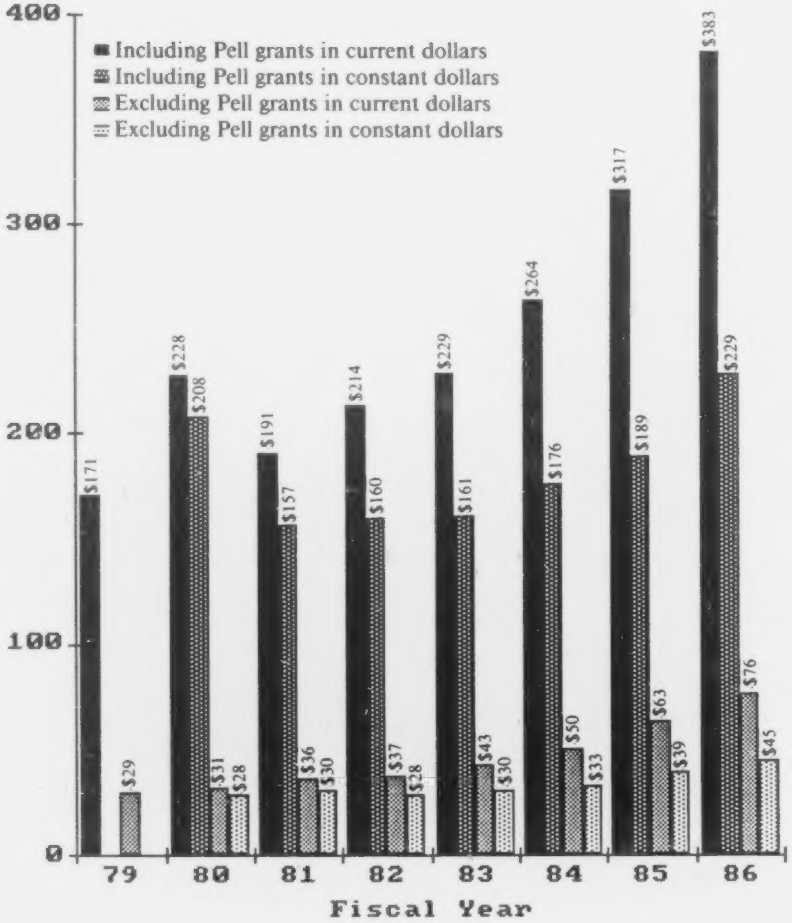


Exhibit 5: Scholarships and Fellowships Per Credit FTE Student Including and Excluding Pell Grants

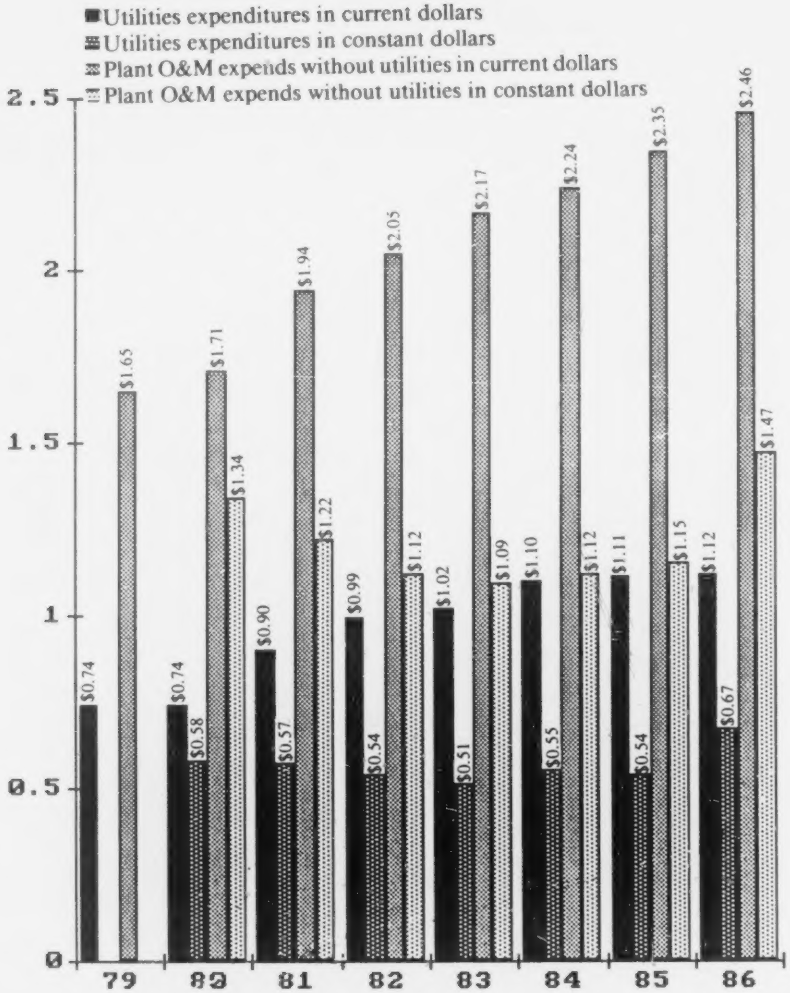


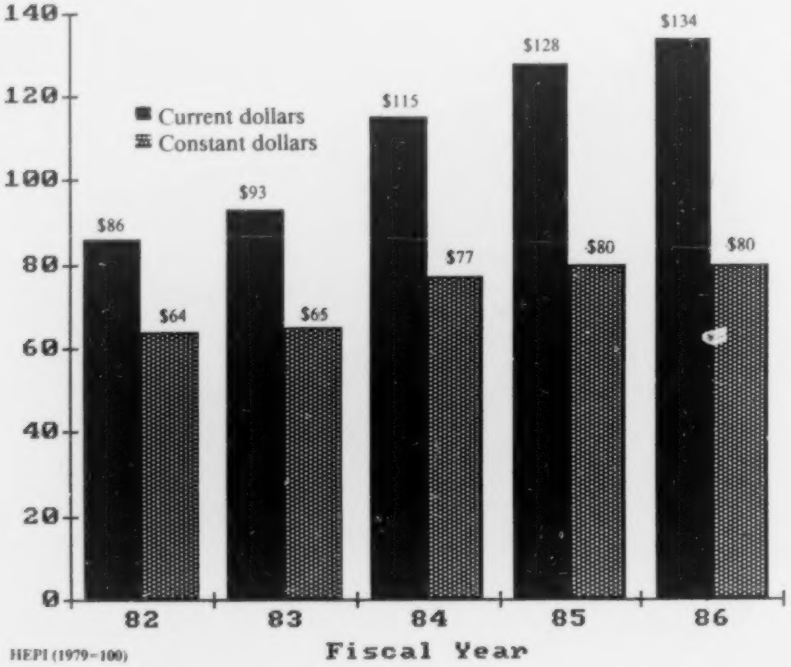
Exhibit 6: Utilities and Plant O&M Expenditures Without Utilities Per Square Foot of Building Gross Area

Utilities accounted for almost 4% of expenditures at the median college in FY86. In dollars spent per credit FTE student, this figure climbed from $100 in FY79 to $155 in FY86, increasing by more than half (55%). Utilities include electricity, gas, oil, coal, steam, water, and waste disposal.

The cost of utilities per square foot of building gross areas was $1.12 at the median college in FY86 (see Exhibit 6). Up from $0.74 in FY79, this amounted to an increase of two thirds (66%) over this period. Plant operation and maintenance expenditures without utilities accounted for $2.46 per square foot of building gross area in FY86, an increase of almost half (49%) from $1.65 in FY79. This figure, without utilities, represented a 5% increase over the previous year ($2.35).

The median college spent 3.0% of its budget on computer-related expenditures. Per credit FTE student, this amounted to $134 at the median college in FY86 (see Exhibit 7). Of such expenditures, the median college spent 1.6% on administrative support, or $70 per credit FTE student. Academic support accounted for 1.0% at the median institution, amounting to $47 per credit FTE student. Of total computer-related expenditures, operating costs amounted to almost three-fourths (73%) of the amount spent by the median college.

Exhibit 7: Computer-Related Expenditures Per Credit FTE Student



Computer-related expenditures include those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through institutional or noninstitutional funds).

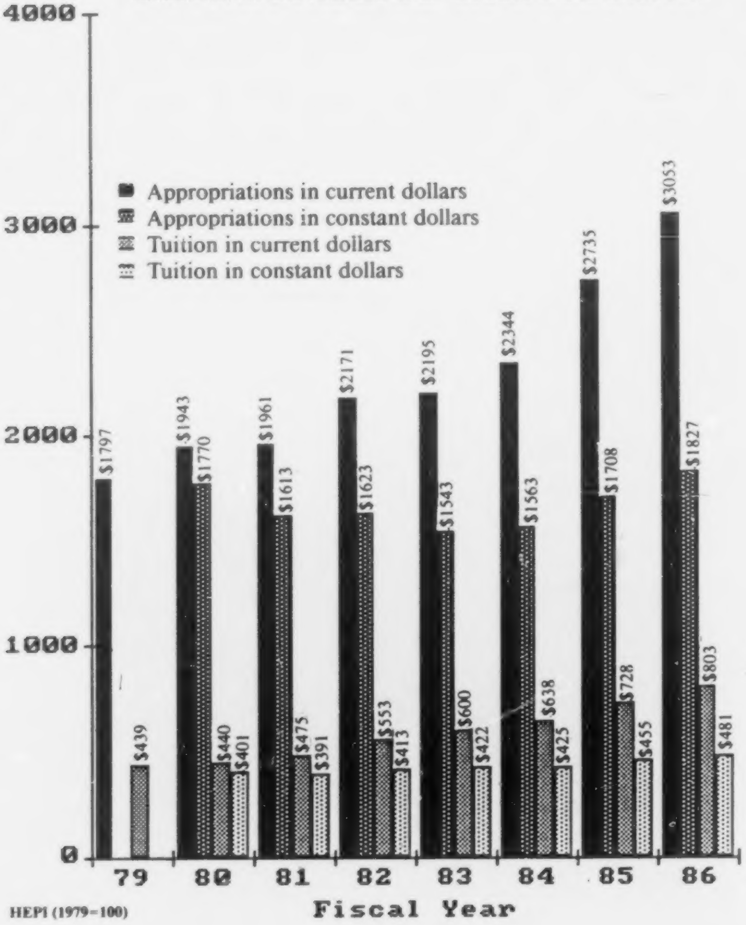
Students paid $803 in tuition and fees at the median college in FY86, accounting for 17% of revenues, a 10% increase from the $728 in the previous year (see Exhibit 8).

In FY86, the median college was awarded $328 per credit FTE student in total gifts, grants, and contracts. Compared to $289 in FY85, this increased 13 percent. Half the colleges received between $179 and $609 per student in FY86. Note that Pell grants are excluded.

Each student enjoyed the benefits of $3,053 in federal, state, and local appropriations at the median institution.

Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels must also be taken into consideration.

Exhibit 8: Revenues Per Credit FTE Student



Credit instructional FTE faculty accounted for almost half (47%) of all FTE staff in FY86 (see Exhibit 9). The ratio of credit FTE students to credit instructional faculty at the median college was 17 to 1 in FY86; in previous years, it was either 18 or 19 to 1.

**Exhibit 9: Credit Instructional FTE Faculty
As a Percentage of Total FTE Staff
(Instructional & Administrative, Excluding Auxiliaries)**

1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86
45.6%	47.2%	46.1%	49.0%	49.2%	48.7%	47.7%	46.8%

Of all FTE staff, almost one-quarter (23%) were part-time in FY86, as well as in the previous fiscal years. Of credit FTE instructional faculty only, 29% were part time in FY86 (see Exhibit 10).

Exhibit 10: Percentage of Total Credit FTE Instruction Faculty That Is Part-Time

1980-81	1981-82	1982-83	1983-84	1984-85	1985-86
29.6%	30.6%	28.2%	29.5%	29.3%	29.4%

Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 36% in FY86 (see Exhibit 11). Another class size category appeared to accommodate the shift over the five-year period: the 6-to-14 student size category increased from 14% to 21%. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 11: Median Percentage of Classes (including sections) Offered for Credit As Distributed Among Size Categories

Class Size	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86
More than 50 students	1%	1%	1%	1%	1%	1%	1%	1%
From 25 to 50 students	28%	25%	30%	30%	30%	27%	25%	25%
From 15 to 24 students	40%	40%	37%	37%	36%	36%	36%	36%
From 6 to 14 students	14%	15%	15%	17%	17%	18%	20%	21%
Less than 6 students	2%	1%	2%	2%	2%	2%	3%	4%

CHAPTER 2
MEDIANS FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

The statistics in this chapter are medians for the entire sample of 506 institutions, expecting unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the schools will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample median--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100.0% (506)	%	% ( )
Academic Expenditures	60.8 (506)		( )
Support Expenditures	36.2 (506)		( )
Scholarships and Fellowships	1.8 (506)		( )

Meaning and Explanations

Total expenditures include only current fund activities and excluded auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell grants are excluded.

Note: Pell grants were included in both the revenues and expenditures bases from FY 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$4315 (506)	$	$ ( )	$3827 (506)	$	$ ( )
2589 (506)		( )	2271 (506)		( )
1548 (506)		( )	1396 (506)		( )
76 (506)		( )	65 (506)		( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 30-32), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Academic			
Instruction (and Research)	50.3% (506)	%	% ( )
Public Service	0.1 (506)		( )
Academic Support	8.5 (506)		( )
Support Services			
Student Services	8.8 (506)		( )
Institutional Support	15.1 (506)		( )
Plant Operation and Maintenance	11.6 (506)		( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with HEGIS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2157 (506)	$________	$________ ( )	$1881 (506)	$________	$________ ( )
4 (506)	________	________ ( )	3 (506)	________	________ ( )
355 (506)	________	________ ( )	318 (506)	________	________ ( )
380 (506)	________	________ ( )	344 (506)	________	________ ( )
657 (506)	________	________ ( )	576 (506)	________	________ ( )
486 (506)	________	________ ( )	441 (506)	________	________ ( )

maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system—or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Credit Instruction	47.9% (506)	________ %	________ % ( )
Noncredit Instruction	0.8 (506)	________	________ ( )
Utilities Expenditures	3.6 (477)	________	________ ( )
Plant O & M without Utilities	7.8 (477)	________	________ ( )
Utilties Building Gross Area (sq. ft.)	$1.12 (453)	$________	$________ ( )
Plant O & M without Utilities Building Gross Area (sq. ft.)	$2.46 (453)	$________	$________ ( )
Plant O & M without Utilities Building Replacement Value (est.)	$0.03 (394)	$________	$________ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit head count only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities per estimated building replacement, value is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2020 (506)	$____	$____( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 17*(378)	$____*	$____*( )
155 (477)	____	____( )	137 (477)	____	____( )
335 (477)	____	____( )	293 (477)	____	____( )

*No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$7858 (406)	$____	$____( )
Total Scholarships and Pell Grants Credit FTE Students	$383 (506)	$____	$____( )

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to-student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Computer-related expenditures	3.0% (419)	_____%	_____%( )
Administrative support	1.6 (432)	_____	_____( )
Academic/instructional support	1.0 (432)	_____	_____( )

	Median Percentage of Computer-related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Computer-related Expenditures			
Operating Expenditures	73.4% (415)	_____%	_____%( )
Development Expenditures	0.0 (401)	_____	_____( )
Capital Equipment Purchase (amortized over 5 years)	15.3 (405)	_____	_____( )
Capital Equipment Lease	0.0 (404)	_____	_____( )

How Computer Services Are Provided	Hardware		Software	
Purchased	261	56%	208	46%
Leased	13	3	33	7
Provided by a consortium				
o paid through institutional funds	17	4	19	4
o paid through noninstitutional funds	1	0	2	1
Combination or other	176	37	186	42
Total	468	100%	448	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 134 (419)	$	$ ( )	$ 116 (419)	$	$ ( )
70 (432)		( )	62 (432)		( )
47 (432)		( )	40 (432)		( )

Type of System

Large-scale system	118	25%
Minicomputer system	115	24
Microcomputer system	7	2
Combination or other	231	49
Total	471	100%

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Leased expenditures include those for the lease of computer hardware.

Of the 37% that reported hardware to be provided by combination of methods, the predominant combination was purchased and leased. The same was true of software. Half the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures of 73% of the total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding purchase of capital equipment, over- and underreporting may balance. Of those that did not amortize, some included the total amount in 1985-86 while others also lumped expenditures in this category but for some other fiscal year.

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total Revenues (current funds, not including auxiliaries)	100.0% (506)	________%	________% ( )
Tuition and Fee	16.7 (506)	________	________ ( )
Appropriations (all governments)	68.9 (506)	________	________ ( )
Gifts, Grants, and Contract (all sources)	7.5 (506)	________	________ ( )
Other Revenues (not auxiliaries)	2.6 (506)	________	________ ( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the HEGIS finance form for lines A-16, A-17, and A-19.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the HEGIS finance form for lines A-13, A-14, A-15, and A-18.

Pell Grants

Pell grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the abovementioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$4504 (506)	$	$ ( )	$4012 (506)	$	$ ( )
803 (506)		( )	693 (506)		( )
3053 (506)		( )	2703 (506)		( )
328 (506)		( )	290 (506)		( )
120 (506)		( )	107 (506)		( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Tuition and Fees			
Tuition and Fees for Credit	16.0% (506)	%	%( )
Tuition and Fees for Noncredit	0.4 (506)		( )
Appropriations			
Federal	0.0 (506)		( )
State	55.7 (506)		( )
Local	10.9 (506)		( )
Gift, Grants, and Contracts			
Federal	3.3 (506)		( )
State and Local	1.8 (506)		( )
Private	0.2 (506)		( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 751 (506)	$________	$________ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 5*(376)	$________ *	$________ *( )
0 (506)	________	________ ( )	0 (506)	________	________ ( )
2329 (506)	________	________ ( )	2040 (506)	________	________ ( )
453 (506)	________	________ ( )	355 (506)	________	________ ( )
150 (506)	________	________ ( )	132 (506)	________	________ ( )
85 (506)	________	________ ( )	73 (506)	________	________ ( )
10 (506)	________	________ ( )	9 (506)	________	________ ( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student will become more useful when data for a number of previous years are also available.

TABLE 7
SPECIAL CATEGORIES OF REVENUES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institutions (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
State and Local Appropriations (combined)	68.4% (506)	________%	________% ( )
$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$733 (283)	$________	$________ ( )
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	19.9 (270)	________	________ ( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued for last year's and this year's reports. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued for last year's and this year's reports. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2999 (506)	$_______	$_______ ( )	$2672 (506)	$____ ( )	$_______ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. The statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

Course Enrollment Distributions, Salaries, and Staff Ratios

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Class Size			
More than 50 students	1% (398)	%	% ( )
From 25 to 50 students	25 (398)		( )
From 15 to 24 students	36 (398)		( )
From 6 to 14 students	21 (398)		( )
Less than 6 students	4 (398)		( )

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no schools with all classes this large.) The median (1%) split this distribution in half, such that half the schools had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different school may be at the median for each class size. This results in the sum of the proportion not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
0% (360)	________ %	________ % ( )
9 (360)	________	________ ( )
30 (360)	________	________ ( )
35 (360)	________	________ ( )
0 (360)	________	________ ( )

SALARIES

$$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$$

57% (471) _____ % ________ % ( )

Meaning and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent in auxiliary enterprises.

Possible Interpretations

This ratio will be most useful as figures that show changes over time become available. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 9
STAFF RATIOS

Staff by Major Function:

Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Instruction			
Credit Instruction Faculty	46.8% (286)	%	% ( )
Noncredit Instruction Faculty	1.6 (286)		( )
All Other Staff (instruction, nonfaculty)	6.4 (286)		( )
Public Service Staff	0.0 (286)		( )
Academic Support Staff	7.5 (286)		( )
Student Services Staff	8.9 (286)		( )
Institutional Support Staff	12.1 (286)		( )
Plant O & M Support Staff	9.4 (286)		( )
Total	100.0 (506)		( )
$\frac{\text{Unduplicated Student Headcount}}{\text{Total FTE Staff (nonfaculty)}}$	74.1 (181)		( )
$\frac{\text{Total FTE Staff (nonfaculty)}}{\text{Total FTE Faculty (cr. + ncr.)}}$	0.9 (286)		( )

Staff by Major Function	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY		
Instruction			
Credit Instruction Faculty	29.4% (421)	%	% ( )
Noncredit Instruction Faculty	96.8 (385)		( )
All Other Staff (instruction) nonfaculty)	4.3 (291)		( )
Public Service Staff	0.0 (378)		( )
Academic Support Staff	4.8 (404)		( )
Student Services Staff	5.1 (405)		( )
Institutional Support Staff	3.0 (409)		( )
Plant O & M Support Staff	3.2 (402)		( )
Total	23.0 (276)		( )

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
17*(286)	*	*( )	N/A	N/A	N/A
N/A	N/A	N/A	250**(179)	**	** ( )
145 (286)		( )	567 (179)		( )
5928 (286)		( )	*** (179)		( )
113 (286)		( )	447 (179)		( )
101 (286)		( )	402 (179)		( )
71 (286)		( )	284 (179)		( )
97 (286)		( )	361 (179)		( )
9 (286)		( )	36 (179)		( )

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in this year's and the last three years' reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not providing staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There may be considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 3
QUARTILES FOR THE FULL SAMPLE (INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values to find the quartiles and median. N varies with each statistic.

IMPORTANT

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartiles proportions will generally be much less than 100%, while the sum of the third quartiles proportions will tend to exceed 100%.

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR FULL SAMPLE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	506
Academic Expenditures	56.2	60.8	65.5	506
Support Expenditures	32.3	36.2	40.9	506
Scholarships and Fellowships	0.7	1.8	3.4	506
Academic				
Instruction (and Research)	45.5	50.3	55.3	506
Public Service	0.0	0.1	1.2	506
Academic Support	5.7	8.5	11.4	506
Support Services				
Student Services	7.0	8.8	11.0	506
Institutional Support	11.8	15.1	18.4	506
Plant Operation & Maintenance	9.6	11.6	13.8	506
Credit Instruction	42.3	47.9	52.5	506
Noncredit Instruction	0.0	0.8	3.6	506
Utilities Expenditures	2.8	3.6	4.6	477
Plant O & M without Utilities	6.3	7.8	9.4	477
Computer-related Expenditures	2.1	3.0	4.2	419
Administrative Support	0.9	1.6	2.5	432
Academic Support	0.4	1.0	1.9	432
Utilities Divided by Building Gross Area (square feet)	$0.89	$1.12	$1.47	453
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.82	$2.46	$3.27	453
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	394

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	54.5%	73.4%	90.7%	415
Development Expenditures	0.0	0.0	5.0	401
Capital Equipment Purchase (amortized over 5 years)	0.2	15.3	30.8	405
Capital Equipment Lease	0.0	0.0	1.9	404

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,578	$4,315	$5,224	506	$3,207	$3,827	$4,625	506
2,176	2,589	3,118	506	1,942	2,271	2,717	506
1,231	1,548	2,029	506	1,101	1,396	1,787	506
34	76	162	506	29	65	138	506
1,807	2,157	2,578	506	1,618	1,881	2,248	506
0	4	53	506	0	3	50	506
236	355	522	506	209	318	452	506
291	380	492	506	253	344	442	506
479	657	887	506	419	576	791	506
383	486	662	506	330	441	579	506
1,701	2,020	2,426	506	--	--	--	--
--	--	--	--	0 *	17 *	74 *	378
117	155	211	477	99	137	189	477
252	335	455	477	220	293	405	477
86	134	206	419	79	116	177	419
39	70	118	432	33	62	100	432
18	47	87	432	15	40	76	432

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,540	$7,858	$10,522	406
Total Scholarships & Pell Grants Divided by Credit FTE Students	$242	$383	$606	506
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	52%	57%	61%	471

How Computer Services Are Provided	Hardware		Software	
Purchased	261	56%	208	46%
Leased	13	3	33	7
Provided by a consortium				
o paid through institutional funds	17	4	19	4
o paid through noninst. funds	1	0	2	1
Combination or other	176	37	186	42
Total	468	100%	448	100%

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES FOR FULL SAMPLE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	506
Tuition and Fees	10.8	16.7	24.4	506
Appropriations (all governments)	61.5	68.9	76.7	506
Gifts, Grants, and Contracts (all sources)	4.0	7.5	12.5	506
Other Revenues (not auxiliaries)	1.2	2.6	4.9	506
Tuition and Fees				
Tuition and Fees for Credit	10.0	16.0	23.2	506
Tuition and Fees for Noncredit	0.0	0.4	1.6	506
Appropriations				
Federal	0.0	0.0	0.2	506
State	36.3	55.7	68.7	506
Local	0.0	10.9	28.1	506
Gifts, Grants, and Contracts				
Federal	1.4	3.3	7.0	506
State and Local	0.3	1.8	4.6	506
Private	0.0	0.2	0.8	506
State and Local Appropriations (combined)	60.7	68.4	76.4	506

	Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
	$3,707	$4,504	$5,413	506	$3,338	$4,012	$4,823	506
	533	803	1,113	506	474	693	995	506
	2,548	3,053	3,827	506	2,211	2,703	3,240	506
	179	328	609	506	157	290	537	506
	55	120	230	506	47	107	203	506
	494	751	1,044	506	--	--	--	--
	--	--	--	--	0 *	5 *	30 *	376
	0	0	9	506	0	0	8	506
	1,622	2,329	3,050	506	1,450	2,040	2,699	506
	0	453	1,271	506	0	355	1,098	506
	62	150	332	506	54	132	300	506
	15	85	217	506	13	73	188	506
	0	10	37	506	0	9	33	506
	2,479	2,999	3,803	506	2,197	2,672	3,219	506

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$473	$733	$1,160	283
Service-Area Population / Unduplicated Student Headcount	11.2	19.9	35.4	270

TABLE 12
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR FULL SAMPLE

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.3%	46.8%	52.8%	286
Noncredit Instruction Faculty	0.0	1.6	7.6	286
All Other Staff (instruction, nonfaculty)	2.8	6.4	10.0	286
Public Service Staff	0.0	0.0	1.4	286
Academic Support Staff	4.6	7.5	10.9	286
Student Services Staff	7.4	8.9	11.0	286
Institutional Support Staff	9.2	12.1	15.0	286
Plant O & M Support Staff	7.0	9.4	12.3	286
Total	100.0	100.0	100.0	506

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	17.2%	29.4%	41.5%	421
Noncredit Instruction Faculty	0.0	96.8	100.0	385
All Other Staff (instruction, nonfaculty)	0.0	4.3	19.5	291
Public Service Staff	0.0	0.0	11.7	378
Academic Support Staff	0.0	4.8	13.1	404
Student Services Staff	0.0	5.1	13.3	405
Institutional Support Staff	0.0	3.0	10.5	409
Plant O & M Support Staff	0.0	3.2	11.8	402
Total	13.5	23.0	29.9	276

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	398
From 25 to 50 students	14	25	39	398
From 15 to 24 students	27	36	50	398
From 6 to 14 students	10	21	31	398
Less than 6 students	0	4	12	398

Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
14 *	17 *	20 *	286	--	--	--	--
--	--	--	--	72 **	250 **	1,227 **	179
89	145	304	286	335	567	1,489	179
502	5,928	***	286	2,631	***	***	179
75	113	193	286	278	447	770	179
79	101	132	286	265	402	623	179
50	71	105	286	175	284	471	179
70	97	140	286	233	361	622	179
8	9	11	286	23	36	54	179

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

	First Quartile	Median	Third Quartile	N
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	48.7	74.1	114.4	181
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.2	286

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories

First Quartile	Median	Third Quartile	N
0%	0%	2%	360
0	9	17	360
15	30	50	360
10	35	50	360
0	0	9	360

CHAPTER 4
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (199 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (171 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (136 institutions).

Group 4: Total FTE enrollment less than 1,000 (88 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Group 5: Primarily vocational/technical institutions of all sizes (84 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time part-time and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY85-86, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1985) by 15.

Group 1

TABLE 13
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	199
Academic Expenditures	54.5	58.9	64.1	199
Support Expenditures	33.3	37.2	41.8	199
Scholarships and Fellowships	0.9	2.3	4.2	199
Academic				
Instruction (and Research)	43.6	48.5	53.5	199
Public Service	0.0	0.1	1.8	199
Academic Support	5.8	8.5	11.3	199
Support Services				
Student Services	7.0	9.2	11.6	199
Institutional Support	11.6	15.1	18.9	199
Plant Operation & Maintenance	9.5	11.8	14.7	199
Credit Instruction	41.5	47.2	51.9	199
Noncredit Instruction	0.0	0.1	1.1	199
Utilities Expenditures	2.8	3.8	4.9	177
Plant O & M without Utilities	5.8	7.8	10.0	177
Computer-related Expenditures	1.7	2.8	4.4	161
Administrative Support	0.7	1.4	2.3	164
Academic Support	0.4	1.0	1.9	164
Utilities Divided by Building Gross Area (square feet)	$0.77	$1.02	$1.30	163
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.49	$2.05	$2.79	163
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.04	145

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	56.1%	79.7%	97.5%	159
Development Expenditures	0.0	0.0	0.0	155
Capital Equipment Purchase (amortized over 5 years)	0.0	12.0	35.0	155
Capital Equipment Lease	0.0	0.0	0.0	155

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,654	$4,454	$5,411	199	$3,480	$4,151	$5,183	199
2,153	2,585	3,216	199	2,034	2,463	2,957	199
1,288	1,645	2,141	199	1,233	1,551	2,007	199
41	111	202	199	39	108	195	199
1,740	2,140	2,575	199	1,679	2,007	2,428	199
0	5	79	199	0	5	76	199
249	368	536	199	235	355	487	199
314	409	550	199	290	384	496	199
506	680	912	199	470	645	883	199
390	495	695	199	363	469	635	199
1,679	2,049	2,475	199	--	--	--	--
--	--	--	--	0 *	0 *	49 *	144
120	173	239	177	110	164	218	177
252	332	497	177	245	316	447	177
77	128	221	161	69	120	208	161
32	63	105	164	31	55	98	164
18	48	94	164	17	44	90	164

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$6,796	$9,463	$13,923	150
Total Scholarships & Pell Grants Divided by Credit FTE Students	$332	$507	$687	199
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	48%	55%	61%	179

How Computer Services Are Provided	Hardware		Software	
Purchased	103	58%	90	52%
Leased	5	3	5	3
Provided by a consortium				
o paid through institutional funds	7	4	11	7
o paid through noninst. funds	0	0	0	0
Combination or other	63	35	66	38
Total	178	100%	172	100%

Group 1

TABLE 14
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	199
Tuition and Fees	11.1	15.8	24.2	199
Appropriations (all governments)	60.1	69.0	75.6	199
Gifts, Grants, and Contracts (all sources)	3.8	8.7	14.1	199
Other Revenues (not auxiliaries)	1.2	2.6	5.6	199
Tuition and Fees				
Tuition and Fees for Credit	10.5	15.5	23.5	199
Tuition and Fees for Noncredit	0.0	0.0	0.6	199
Appropriations				
Federal	0.0	0.0	0.4	199
State	42.7	59.6	70.3	199
Local	0.0	0.2	19.4	199
Gifts, Grants, and Contracts				
Federal	1.5	3.7	8.0	199
State and Local	0.3	1.5	5.1	199
Private	0.0	0.2	0.7	199
State and Local Appropriations (combined)	59.5	68.2	75.5	199

Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,778	$4,598	$5,444	199	$3,590	$4,347	$5,292	199
557	756	1,117	199	524	688	1,020	199
2,476	3,053	3,961	199	2,341	2,896	3,634	199
169	405	705	199	169	368	655	199
60	122	264	199	51	113	250	199
534	713	1,047	199	--	--	--	--
--	--	--	--	0 *	0 *	16 *	145
0	0	20	199	0	0	17	199
1,806	2,561	3,333	199	1,693	2,467	3,075	199
0	12	883	199	0	12	824	199
62	167	397	199	55	162	364	199
10	79	266	199	10	72	235	199
0	7	34	199	0	7	33	199
2,437	2,992	3,919	199	2,264	2,866	3,618	199

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations Unduplicated Student Headcount	$891	$1,279	$1,860	87
Service-Area Population Unduplicated Student Headcount	24.9	36.8	69.1	80

TABLE 15

STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	42.5%	47.6%	53.6%	101
Noncredit Instruction Faculty	0.0	1.1	3.8	101
All Other Staff (instruction, nonfaculty)	2.3	5.4	8.4	101
Public Service Staff	0.0	0.0	1.8	101
Academic Support Staff	4.1	7.6	10.9	101
Student Services Staff	7.1	8.7	10.8	101
Institutional Support Staff	10.0	12.8	16.7	101
Plant O & M Support Staff	7.6	9.9	13.0	101
Total	100.0	100.0	100.0	199

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	16.7%	27.9%	39.9%	169
Noncredit Instruction Faculty	0.0	71.4	100.0	151
All Other Staff (instruction, nonfaculty)	0.0	0.0	18.7	104
Public Service Staff	0.0	0.0	21.1	151
Academic Support Staff	0.0	0.0	11.4	160
Student Services Staff	0.0	2.2	12.6	161
Institutional Support Staff	0.0	0.2	9.8	163
Plant O & M Support Staff	0.0	3.2	11.6	157
Total	10.6	18.3	28.1	99

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	153
From 25 to 50 students	10	21	34	153
From 15 to 24 students	25	36	49	153
From 6 to 14 students	10	23	37	153
Less than 6 students	0	4	11	153

Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
13 *	16 *	20 *	101	--	--	--	--
--	--	--	--	0 **	95 **	704 **	54
90	151	315	101	219	450	1,241	54
432	12,265	***	101	2,055	***	***	54
75	107	178	101	188	292	526	54
71	94	120	101	165	264	383	54
45	62	86	101	107	172	238	54
62	89	132	101	130	224	329	54
7	8	10	101	14	20	28	54

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount Total FTE Staff (nonfaculty)	29.4	46.2	63.5	54

Total FTE Staff (nonfaculty) Total FTE Faculty (cr. + ncr.)	0.7	1.0	1.2	101

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
0%	0%	1%	136
0	3	13	136
0	22	40	136
0	32	57	136
0	0	6	136

Group 2

TABLE 16
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	171
Academic Expenditures	56.3	61.5	65.9	171
Support Expenditures	32.4	36.3	40.5	171
Scholarships and Fellowships	0.7	1.5	3.0	171
Academic				
Instruction (and Research)	45.1	50.8	56.4	171
Public Service	0.0	0.1	1.0	171
Academic Support	5.6	8.1	11.5	171
Support Services				
Student Services	7.0	8.7	10.5	171
Institutional Support	12.5	15.4	18.4	171
Plant Operation & Maintenance	9.6	11.7	13.6	171
Credit Instruction	41.8	47.6	52.5	171
Noncredit Instruction	0.0	1.2	4.3	171
Utilities Expenditures	2.7	3.5	4.4	167
Plant O & M without Utilities	6.7	8.0	9.5	167
Computer-related Expenditures	2.2	3.1	4.5	141
Administrative Support	1.0	1.6	2.7	147
Academic Support	0.4	1.1	2.0	147
Utilities Divided by Building Gross Area (square feet)	$0.91	$1.17	$1.48	159
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.99	$2.59	$3.36	159
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.03	$0.05	139

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	52.4%	71.2%	89.1%	139
Development Expenditures	0.0	0.0	4.2	133
Capital Equipment Purchase (amortized over 5 years)	2.6	15.0	33.8	137
Capital Equipment Lease	0.0	0.0	1.1	137

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,574	$4,279	$5,065	171	$3,115	$3,679	$4,430	171
2,201	2,577	3,051	171	1,938	2,226	2,609	171
1,213	1,533	1,987	171	1,039	1,373	1,720	171
29	64	127	171	23	52	119	171
1,858	2,120	2,551	171	1,654	1,858	2,147	171
0	2	40	171	0	2	38	171
220	340	508	171	194	299	452	171
279	365	481	171	234	312	428	171
486	660	862	171	433	560	765	171
385	487	673	171	319	444	577	171
1,735	2,018	2,375	171	--	--	--	--
--	--	--	--	0 *	29 *	89 *	124
113	152	206	167	97	131	179	167
255	347	446	167	222	295	388	167
88	138	208	141	83	121	176	141
37	74	122	147	29	65	113	147
14	51	88	147	14	44	77	147

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$5,057	$7,062	$10,010	143
Total Scholarships & Pell Grants Divided by Credit FTE Students	$215	$331	$579	171
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	52%	57%	62%	162

How Computer Services Are Provided	Hardware		Software	
Purchased	98	61%	72	49%
Leased	4	3	12	8
Provided by a consortium				
o paid through institutional funds	7	4	5	3
o paid through noninst. funds	1	1	2	1
Combination or other	50	31	57	39
Total	160	100%	148	100%

Group 2

TABLE 17

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries) First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	171
Tuition and Fees	9.6	16.7	24.3	171
Appropriations (all governments)	62.1	68.9	78.7	171
Gifts, Grants, and Contracts (all sources)	4.4	7.5	12.9	171
Other Revenues (not auxiliaries)	1.3	2.5	4.3	171
Tuition and Fees				
Tuition and Fees for Credit	9.1	15.9	23.0	171
Tuition and Fees for Noncredit	0.0	0.8	1.6	171
Appropriations				
Federal	0.0	0.0	0.3	171
State	34.4	55.7	68.9	171
Local	0.0	12.2	28.9	171
Gifts, Grants, and Contracts				
Federal	1.3	3.0	6.9	171
State and Local	0.4	1.9	4.4	171
Private	0.0	0.3	1.0	171
State and Local Appropriations (combined)	61.6	68.7	78.7	171

Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,721	$4,459	$5,348	171	$3,299	$3,863	$4,649	171
464	787	1,123	171	397	675	1,041	171
2,620	3,113	3,809	171	2,239	2,675	3,156	171
189	320	562	171	157	281	488	171
54	117	206	171	43	105	180	171
423	728	1,075	171	--	--	--	--
--	--	--	--	0 *	10 *	33 *	121
0	0	10	171	0	0	8	171
1,616	2,301	2,985	171	1,428	2,039	2,473	171
0	546	1,381	171	0	386	1,207	171
58	143	305	171	50	123	257	171
17	89	208	171	14	73	184	171
0	12	49	171	0	10	38	171
2,606	3,096	3,785	171	2,238	2,661	3,134	171

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$497	$684	$942	96
Service-Area Population / Unduplicated Student Headcount	11.0	18.5	34.9	95

Group 2

TABLE 18
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	39.7%	47.3%	54.0%	101
Noncredit Instruction Faculty	0.1	1.5	9.0	101
All Other Staff (instruction, nonfaculty)	2.0	6.5	10.2	101
Public Service Staff	0.0	0.0	1.2	101
Academic Support Staff	4.7	7.6	11.2	101
Student Services Staff	7.3	9.0	10.9	101
Institutional Support Staff	9.0	12.1	15.4	101
Plant O & M Support Staff	6.6	9.3	11.1	101
Total	100.0	100.0	100.0	171

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	21.4%	30.0%	41.5%	140
Noncredit Instruction Faculty	0.0	100.0	100.0	130
All Other Staff (instruction, nonfaculty)	0.0	4.3	16.3	103
Public Service Staff	0.0	0.0	6.1	124
Academic Support Staff	0.0	5.6	15.2	133
Student Services Staff	0.0	3.7	12.5	135
Institutional Support Staff	0.0	3.8	9.6	135
Plant O & M Support Staff	0.0	3.1	9.8	134
Total	15.3	24.8	29.7	96

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	138
From 25 to 50 students	15	22	36	138
From 15 to 24 students	28	37	55	138
From 6 to 14 students	10	21	32	138
Less than 6 students	0	4	14	138

Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
14 *	17 *	20 *	101	--	--	--	--
--	--	--	--	92 **	254 **	1,886 **	58
84	162	499	101	368	394	2,329	58
387	2,708	***	101	2,785	***	***	58
75	117	199	101	297	441	658	58
86	104	142	101	306	428	647	58
54	78	111	101	207	338	506	58
72	104	150	101	277	419	757	58
8	9	11	101	27	38	54	58

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount ------------------------------ Total FTE Staff (nonfaculty)	58.1	83.0	115.4	59
Total FTE Staff (nonfaculty) ------------------------------ Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.1	101

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories			
0%	0%	3%	130
4	10	18	130
20	32	55	130
15	38	51	130
0	2	8	130

Group 3

TABLE 19
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	136
Academic Expenditures	58.1	62.9	66.8	136
Support Expenditures	31.2	35.7	39.3	136
Scholarships and Fellowships	0.7	1.5	3.0	136
Academic				
Instruction (and Research)	47.8	51.8	57.5	136
Public Service	0.0	0.0	0.9	136
Academic Support	6.0	9.0	11.4	136
Support Services				
Student Services	6.8	8.5	10.5	136
Institutional Support	11.7	14.1	17.9	136
Plant Operation & Maintenance	9.7	11.2	13.1	136
Credit Instruction	44.4	49.1	53.4	136
Noncredit Instruction	0.5	2.6	5.4	136
Utilities Expenditures	2.9	3.4	4.3	133
Plant O & M without Utilities	6.7	7.7	9.1	133
Computer-related Expenditures	2.4	3.2	4.0	117
Administrative Support	1.2	1.9	2.5	121
Academic Support	0.5	1.0	1.6	121
Utilities Divided by Building Gross Area (square feet)	$0.97	$1.20	$1.67	131
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.13	$2.80	$3.71	131
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	110

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	55.1%	69.1%	83.1%	117
Development Expenditures	0.0	0.0	9.7	113
Capital Equipment Purchase (amortized over 5 years)	2.8	15.5	27.7	113
Capital Equipment Lease	0.0	0.0	13.8	112

Expenditures per Credit FTE Student (in dollars) First Quartile	Median	Third Quartile	N	Expenditures per Credit plus Noncredit FTE Student (in dollars) First Quartile	Median	Third Quartile	N
$3,524	$4,293	$5,086	136	$2,832	$3,608	$4,177	136
2,140	2,598	3,140	136	1,784	2,137	2,566	136
1,180	1,467	1,959	136	944	1,216	1,590	136
31	68	126	136	27	51	107	136
1,789	2,217	2,613	136	1,527	1,757	2,155	136
0	2	35	136	0	2	32	136
245	355	522	136	188	309	410	136
274	370	465	136	210	316	384	136
426	596	877	136	356	479	695	136
375	470	621	136	312	402	508	136
1,692	1,996	2,425	136	--	--	--	--
--	--	--	--	0 *	39 *	74 *	110
119	146	184	133	92	120	160	133
251	321	438	133	205	268	361	133
87	132	189	117	79	110	151	117
48	79	118	121	40	63	91	121
20	42	75	121	17	34	60	121

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$4,984	$7,175	$9,450	113
Total Scholarships & Pell Grants Divided by Credit FTE Students	$174	$320	$500	135
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	54%	58%	63%	130

How Computer Services Are Provided	Hardware		Software	
Purchased	60	46%	46	36%
Leased	4	3	16	13
Provided by a consortium				
o paid through institutional funds	3	2	3	2
o paid through noninst. funds	0	0	0	0
Combination or other	63	49	63	49
Total	130	100%	128	100%

Group 3

TABLE 20
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	136
Tuition and Fees	11.7	18.6	25.6	136
Appropriations (all governments)	61.8	68.4	77.1	136
Gifts, Grants, and Contracts (all sources)	4.0	6.9	10.7	136
Other Revenues (not auxiliaries)	1.3	2.6	4.9	136
Tuition and Fees				
Tuition and Fees for Credit	9.8	16.3	24.0	136
Tuition and Fees for Noncredit	0.1	1.1	2.6	136
Appropriations				
Federal	0.0	0.0	0.1	136
State	32.7	44.7	66.1	136
Local	7.2	19.9	33.2	136
Gifts, Grants, and Contracts				
Federal	1.5	3.2	6.0	136
State and Local	0.4	2.1	4.2	136
Private	0.0	0.3	0.8	136
State and Local Appropriations (combined)	61.2	68.4	76.9	136

	Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
	$3,635	$4,435	$5,374	136	$2,985	$3,747	$4,324	136
	474	896	1,070	136	420	717	921	136
	2,503	2,950	3,545	136	2,055	2,450	3,024	136
	178	302	521	136	132	257	410	136
	53	121	230	136	42	105	186	136
	439	791	1,019	136	--	--	--	--
	--	--	--	--	0 *	16 *	36 *	110
	0	0	3	136	0	0	2	136
	1,524	2,094	2,691	136	1,227	1,606	2,121	136
	278	720	1,570	136	199	650	1,367	136
	66	136	299	136	55	116	264	136
	17	82	193	136	13	73	155	136
	0	13	37	136	0	10	29	136
	2,445	2,945	3,533	136	2,050	2,440	3,021	136

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$380	$492	$681	100
Service-Area Population / Unduplicated Student Headcount	8.9	13.1	22.3	95

Group 3

TABLE 21
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	37.8%	44.4%	50.5%	84
Noncredit Instruction Faculty	0.0	4.8	10.2	84
All Other Staff (instruction, nonfaculty)	5.0	7.5	11.8	84
Public Service Staff	0.0	0.2	1.2	84
Academic Support Staff	5.1	7.2	10.4	84
Student Services Staff	7.7	9.4	11.8	84
Institutional Support Staff	8.9	11.2	14.0	84
Plant O & M Support Staff	7.1	9.5	12.8	84
Total	100.0	100.0	100.0	136

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	16.5%	32.2%	45.0%	112
Noncredit Instruction Faculty	3.1	93.3	100.0	104
All Other Staff (instruction, nonfaculty)	0.0	6.2	21.8	84
Public Service Staff	0.0	0.0	8.9	103
Academic Support Staff	0.0	6.8	14.3	111
Student Services Staff	0.0	8.3	15.1	109
Institutional Support Staff	0.0	5.7	11.8	111
Plant O & M Support Staff	0.0	3.6	13.2	111
Total	16.0	23.9	31.2	81

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	107
From 25 to 50 students	20	30	43	107
From 15 to 24 students	28	35	43	107
From 6 to 14 students	10	19	25	107
Less than 6 students	1	3	11	107

Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15 *	18 *	22 *	84	--	--	--	--
--	--	--	--	155 **	369 **	1,352 **	67
90	125	232	84	373	616	1,230	67
631	6,063	***	84	3,282	29,590	***	67
75	122	210	84	396	632	1,179	67
81	109	141	84	388	545	817	67
60	82	120	84	283	415	596	67
73	105	140	84	331	502	892	67
8	10	11	84	33	49	67	67

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount Total FTE Staff (nonfaculty)	66.4	104.6	140.7	68
Total FTE Staff (nonfaculty) Total FTE Faculty (cr. + ncr.)	0.8	1.0	1.2	84

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories

0%	1%	4%	94
8	11	20	94
23	39	58	94
11	26	41	94
0	2	11	94

Group 4

TABLE 22
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	88
Academic Expenditures	53.4	58.1	64.0	88
Support Expenditures	33.3	38.2	43.1	88
Scholarships and Fellowships	0.8	2.1	4.0	88
Academic				
Instruction (and Research)	42.1	47.2	52.6	88
Public Service	0.0	0.0	1.5	88
Academic Support	5.7	8.9	11.8	88
Support Services				
Student Services	6.9	9.1	11.6	88
Institutional Support	12.5	15.7	20.6	88
Plant Operation & Maintenance	9.3	12.0	14.8	88
Credit Instruction	37.7	44.7	50.1	88
Noncredit Instruction	0.0	0.2	1.7	88
Utilities Expenditures	2.9	3.9	5.0	81
Plant O & M without Utilities	5.4	8.0	10.1	81
Computer-related Expenditures	1.7	2.8	4.3	70
Administrative Support	0.6	1.4	2.1	74
Academic Support	0.4	0.9	2.0	74
Utilities Divided by Building Gross Area (square feet)	$0.76	$0.99	$1.20	76
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.40	$1.97	$2.82	76
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	60

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	45.3%	71.5%	89.2%	69
Development Expenditures	0.0	0.0	0.0	67
Capital Equipment Purchase (amortized over 5 years)	0.0	21.1	42.7	67
Capital Equipment Lease	0.0	0.0	0.0	68

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$4,161	$5,334	$6,974	88	$3,903	$4,908	$6,027	88
2,419	2,977	4,062	88	2,177	2,673	3,780	88
1,584	2,083	2,717	88	1,474	1,896	2,378	88
49	124	254	88	44	112	239	88
1,996	2,462	3,228	88	1,828	2,237	2,964	88
0	0	78	88	0	0	73	88
289	465	772	88	277	428	621	88
358	456	719	88	320	410	625	88
664	887	1,300	88	624	830	1,123	88
437	608	1,017	88	407	568	925	88
1,870	2,259	3,082	88	--	--	--	--
--	--	--	--	0 *	0 *	62 *	65
138	215	342	81	125	184	283	81
262	421	737	81	254	377	621	81
108	170	305	70	101	148	272	70
31	71	146	74	28	61	133	74
19	63	125	74	16	56	111	74

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$7,347	$10,919	$18,466	62
Total Scholarships & Pell Grants Divided by Credit FTE Students	$363	$542	$842	88
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	47%	54%	60%	81

How Computer Services Are Provided	Hardware		Software	
Purchased	49	61%	49	62%
Leased	3	4	2	3
Provided by a consortium				
o paid through institutional funds	1	1	2	3
o paid through noninst. funds	0	0	0	0
Combination or other	27	34	25	32
Total	80	100%	78	100%

Group 4

TABLE 23
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	88
Tuition and Fees	9.1	12.8	19.3	88
Appropriations (all governments)	64.8	72.3	78.4	88
Gifts, Grants, and Contracts (all sources)	3.9	7.8	14.1	88
Other Revenues (not auxiliaries)	1.1	2.4	4.6	88
Tuition and Fees				
Tuition and Fees for Credit	7.7	12.5	18.2	88
Tuition and Fees for Noncredit	0.0	0.1	1.2	88
Appropriations				
Federal	0.0	0.0	0.0	88
State	44.4	61.4	72.3	88
Local	0.0	0.4	22.1	88
Gifts, Grants, and Contracts				
Federal	1.0	4.0	8.2	88
State and Local	0.1	1.4	5.1	88
Private	0.0	0.1	0.7	88
State and Local Appropriations (combined)	62.8	72.0	77.9	88

Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$4,331	$5,390	$7,427	88	$4,026	$4,987	$5,981	88
559	766	1,068	88	517	665	903	88
3,026	3,928	4,985	88	2,878	3,397	4,362	88
201	519	857	88	176	411	812	88
51	130	391	88	43	122	328	88
518	723	968	88	--	--	--	--
--	--	--	--	0 *	0 *	27 *	67
0	0	0	88	0	0	0	88
2,173	3,185	4,150	88	1,983	2,878	3,554	88
0	18	1,548	88	0	18	1,350	88
72	219	495	88	62	205	424	88
7	74	425	88	5	68	349	88
0	3	35	88	0	3	34	88
2,898	3,843	4,580	88	2,837	3,334	4,304	88

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations Unduplicated Student Headcount	$726	$1,266	$1,806	45
Service-Area Population Unduplicated Student Headcount	12.3	36.5	78.3	40

Group 4

TABLE 24
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	38.6%	46.1%	52.1%	37
Noncredit Instruction Faculty	0.0	1.0	6.6	37
All Other Staff (instruction, nonfaculty)	2.0	4.0	7.3	37
Public Service Staff	0.0	0.0	1.1	37
Academic Support Staff	3.8	7.0	10.1	37
Student Services Staff	7.0	8.7	10.6	37
Institutional Support Staff	11.8	16.3	19.3	37
Plant O & M Support Staff	6.1	10.7	14.4	37
Total	100.0	100.0	100.0	88

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	15.9%	27.4%	41.1%	78
Noncredit Instruction Faculty	0.0	100.0	100.0	66
All Other Staff (instruction, nonfaculty)	0.0	0.0	10.0	39
Public Service Staff	0.0	0.0	3.1	65
Academic Support Staff	0.0	0.0	14.3	72
Student Services Staff	0.0	0.0	15.4	73
Institutional Support Staff	0.0	0.0	10.2	73
Plant O & M Support Staff	0.0	2.8	13.8	72
Total	11.1	16.2	28.8	37

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories			
Class Size				
More than 50 students	0%	0%	2%	71
From 25 to 50 students	8	15	30	71
From 15 to 24 students	23	35	50	71
From 6 to 14 students	10	29	40	71
Less than 6 students	0	4	17	71

Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
11 *	14 *	18 *	37	--	--	--	--
--	--	--	--	16 **	174 **	1,013 **	23
66	147	347	37	398	630	1,819	23
409	***	***	37	1,920	***	***	23
56	86	166	37	195	285	595	23
59	78	108	37	167	333	449	23
37	49	66	37	122	172	240	23
49	79	138	37	157	278	402	23
6	7	9	37	17	24	38	23

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	35.8	55.5	74.1	23
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.8	1.0	1.3	37

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories

0%	0%	1%	67
0	5	14	67
0	16	35	67
0	38	60	67
0	0	8	67

Group 5

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	84
Academic Expenditures	59.7	65.9	70.0	84
Support Expenditures	28.6	33.3	39.1	84
Scholarships and Fellowships	0.5	0.8	1.9	84
Academic				
Instruction (and Research)	47.4	53.8	63.2	84
Public Service	0.0	0.0	0.5	84
Academic Support	4.8	8.5	12.2	84
Support Services				
Student Services	6.4	7.6	9.7	84
Institutional Support	11.6	15.4	17.9	84
Plant Operation & Maintenance	8.3	10.4	12.9	84
Credit Instruction	40.9	48.4	56.0	84
Noncredit Instruction	0.0	1.4	11.0	84
Utilities Expenditures	2.7	3.3	4.7	81
Plant O & M without Utilities	5.0	7.0	8.4	81
Computer-related Expenditures	2.2	3.5	5.0	65
Administrative Support	0.6	1.4	2.4	72
Academic Support	0.4	1.3	2.4	72
Utilities Divided by Building Gross Area (square feet)	$0.89	$1.01	$1.31	77
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.58	$2.07	$2.76	77
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	65

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	49.9%	67.7%	82.8%	65
Development Expenditures	0.0	0.0	0.0	63
Capital Equipment Purchase (amortized over 5 years)	1.5	20.7	39.5	63
Capital Equipment Lease	0.0	0.0	0.9	63

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$3,932	$4,567	$5,739	84	$3,180	$4,015	$5,145	84
2,469	2,911	3,747	84	2,073	2,472	3,164	84
1,282	1,556	1,960	84	1,008	1,407	1,829	84
22	39	122	84	18	34	94	84
2,090	2,465	3,131	84	1,694	2,090	2,607	84
0	0	25	84	0	0	16	84
229	435	662	84	200	335	517	84
294	367	481	84	221	319	414	84
578	704	901	84	445	629	813	84
377	470	659	84	314	406	564	84
1,909	2,131	2,874	84	--	--	--	--
--	--	--	--	0 *	48 *	95 *	65
118	163	227	81	95	132	217	81
213	301	425	81	183	261	370	81
114	168	253	65	97	149	236	65
33	69	138	72	24	60	107	72
19	58	123	72	17	55	103	72

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Estimated Building Replacement Value Divided by Total FTE Students (cr+ncr)	$4,753	$7,130	$9,881	66
Total Scholarships & Pell Grants Divided by Credit FTE Students	$254	$410	$588	83
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	52%	57%	63%	80

How Computer Services Are Provided	Hardware		Software	
Purchased	37	58%	33	52%
Leased	3	5	6	9
Provided by a consortium				
o paid through institutional funds	1	1	3	5
o paid through noninst. funds	0	0	0	0
Combination or other	23	36	22	34
Total	64	100%	64	100%

Group 5

TABLE 26

QUARTILES FOR ALL REVENUE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	84
Tuition and Fees	7.0	14.3	23.3	84
Appropriations (all governments)	62.6	71.7	81.8	84
Gifts, Grants, and Contracts (all sources)	3.2	6.0	10.6	84
Other Revenues (not auxiliaries)	0.9	2.5	5.0	84
Tuition and Fees				
Tuition and Fees for Credit	5.2	13.2	22.7	84
Tuition and Fees for Noncredit	0.0	0.6	1.8	84
Appropriations				
Federal	0.0	0.0	0.6	84
State	42.4	58.9	76.5	84
Local	0.0	7.8	18.2	84
Gifts, Grants, and Contracts				
Federal	0.8	3.1	7.1	84
State and Local	0.2	1.0	3.0	84
Private	0.0	0.1	0.8	84
State and Local Appropriations (combined)	61.7	71.2	81.8	84

Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$4,199	$4,833	$5,967	84	$3,420	$4,154	$5,272	84
402	817	1,147	84	245	708	1,076	84
2,894	3,513	4,237	84	2,426	2,820	3,646	84
155	291	597	84	127	248	537	84
38	117	301	84	22	101	259	84
272	720	1,097	84	--	--	--	--
--	--	--	--	0 *	8 *	29 *	63
0	0	37	84	0	0	31	84
2,031	2,836	3,628	84	1,652	2,251	2,907	84
0	352	827	84	0	217	691	84
35	163	399	84	29	126	343	84
9	52	134	84	8	45	122	84
0	3	37	84	0	3	28	84
2,805	3,404	4,237	84	2,412	2,745	3,570	84

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations ------------------------------ Unduplicated Student Headcount	$442	$581	$825	52
Service-Area Population ------------------------------ Unduplicated Student Headcount	9.9	14.2	35.7	49

Group 5

TABLE 27
STAFF RATIOS AND COURSE-ENROLLMENT DISTRIBUTIONS FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	34.7%	43.3%	51.4%	44
Noncredit Instruction Faculty	0.0	3.3	17.6	44
All Other Staff (instruction, nonfaculty)	2.0	5.4	9.6	44
Public Service Staff	0.0	0.0	0.7	44
Academic Support Staff	3.4	6.0	11.7	44
Student Services Staff	6.6	7.7	9.5	44
Institutional Support Staff	11.0	14.2	18.5	44
Plant O & M Support Staff	5.9	8.2	11.6	44
Total	100.0	100.0	100.0	84

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	13.2%	22.7%	37.2%	75
Noncredit Instruction Faculty	0.0	92.7	100.0	64
All Other Staff (instruction, nonfaculty)	0.0	0.0	13.5	44
Public Service Staff	0.0	0.0	0.0	64
Academic Support Staff	0.0	0.0	12.1	70
Student Services Staff	0.0	5.1	14.7	69
Institutional Support Staff	0.0	5.6	11.6	71
Plant O & M Support Staff	0.0	3.3	17.2	65
Total	11.4	18.7	30.9	41

COURSE-ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories			
Class Size				
More than 50 students	0%	0%	2%	69
From 25 to 50 students	9	17	29	69
From 15 to 24 students	27	37	48	69
From 6 to 14 students	14	25	39	69
Less than 6 students	0	4	12	69

Total FTE Student (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
12 *	16 *	19 *	44	--	--	--	--
--	--	--	--	32 **	183 **	563 **	29
68	134	303	44	394	960	2,252	29
1,533	***	***	44	9,307	***	***	29
61	109	205	44	322	540	913	29
80	102	143	44	354	599	892	29
39	62	79	44	198	302	496	29
74	111	148	44	331	588	926	29
6	8	10	44	25	46	64	29

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount ------------------------------ Total FTE Staff (nonfaculty)	61.2	103.5	138.2	29
Total FTE Staff (nonfaculty) ------------------------------ Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.3	44

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed among Size Categories

0%	0%	1%	65
0	6	12	65
12	30	61	65
11	40	58	65
0	0	8	65

APPENDIX A
METHOD

Beginning in October 1978, staff members of the three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to CES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W. L. Prather, provided project continuity and made several special trips to Washington to assist in designed the NACUBO survey and in preparing the second year's report.

The third year of the project emphasized expansion of the sample group rather that revision, although limited additions and changes were made. Once again W. L. Prather, as well as Thomas F. Murphy, provided project continuity and special support.

The project made use of unedited Higher Education General Information Survey (HEGIS) finance data. Each participating institution was asked to carefully completed the HEGIS finance survey, due to CES by October 31, 1986.

In addition to the use of HEGIS finance data, a separate survey of 760 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Total expenditures for salaries and wages.

The four previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his previous two studies of computer-related expenditures for community colleges. This study's computer survey, wholly derivative from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.

2. Type of computer system.

3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.

4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and six of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all responding institutions.

The NACUBO Two-Year Colleges Committee, at meetings in May and September 1986, approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit enrollment less than 5,000.

2. Total credit and noncredit enrollment from 5,000 through 15,000.

3. Total credit and noncredit enrollment greater than 15,000.

4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)

5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

The resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the earlier studies. The NACUBO survey requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time student, part-time students divided by 3, and noncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by CES to determine full-time equivalents. For FY85 and FY86, it was requested that credit FTE enrollment be calculated by dividing the total number of credit hours (opening fall) by 15 (see Appendix B).

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there were 760 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1986 through April 1987. Analysis was conducted during July 1987. All financial statistics are for FY 1985-86; enrollments are for fall 1985 (except noncredit enrollment, which are based on 1985-86 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a reliable final report.

1985-86 Comparative Financial Statistics For Public Community and Junior Colleges

APPENDIX B
SAMPLE SURVEY

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1985-86. Data should be drawn from the same records used to prepare the HEGIS financial statistics survey for 1985-86 [ED(CS) Form G50-14P-F, to be returned to NCES by November 15, 1986]. Community colleges with branch campuses should report total system activity.

A partially completed form is useful to us; however, it is essential that the following be provided:

- Enrollment figures (question no. 1)
- Revenues and expenditures (*page 2* of the HEGIS finance form).

Please return this completed survey and a copy of the HEGIS finance form by *November 30, 1986* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, D.C. 20036. If you have any questions, please call *Anna Marie Cirino* at NACUBO: telephone *202/861-2535*.

Name of Institution ________________________________

Address ________________________________

City ____________________ State ____________ Zip ____________

Person Completing Questionnaire:

________________________ ________________ ________________
(Name) (Title) (Phone)

FICE Code ________ Check one only: ____ Comprehensive (academic & vocational/technical) ____ Primarily voc/tech

1. Total credit FTE enrollment: total credit hours (opening fall 1985) divided by 15: ____________

   Noncredit student headcount enrollment (1985-86) divided by 20: + ____________

   Total FTE enrollment: = ____________

2. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

   Unduplicated student headcount for credit students: ____________

   Unduplicated student headcount for noncredit students: ____________

3. Estimate what percentage of instructional expenses (line B-1, HEGIS finance form) was used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

   Percentage instructional expenses that is **non**credit: ____________ %

4. Was the "public service" category on the HEGIS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction: ____________ Yes ____________ No

   If yes, estimate the percentage of public service that is noncredit instruction: ____________ %

5. How much of the operation and maintenance figure shown on the HEGIS finance form (line B-8) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $____________

(over)

6. What was the amount paid out in salaries and wages for the year? Include only **current fund** salaries and wages that were reported as current fund expenditures (line B-19, HEGIS finance form). Do not include staff benefit expenditures. Do not include wages to students.

Total salaries and wages: $__________

7. What proportion of tuition and fees (HEGIS finance form, line A-1) was received as payment for **non**credit instruction?

Percentage tuition and fees for **non**credit instruction: ________ %

8. What is the total gross area of all campus buildings in square feet?

Gross area of buildings: ____________________ square feet

9. Estimate the population of the geographic area that your institution serves.

Service area population: ____________________

10. What proportion of your course sections enrolled:

	Credit	**Noncredit**
More than 50 students:	__________%	__________%
25-50 students:	__________	__________
15-24 students:	__________	__________
6-14 students:	__________	__________
Fewer than 6 students:	__________	__________
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study.
(See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	**Number of Full-Time Personnel**		**Number of Part-Time Personnel (FTE)**		**Total Number of Full-Time Equivalent Personnel**
Instruction					
Instructional Faculty — credit	__________	+	__________	=	__________
Instructional Faculty — noncredit	__________		__________		__________
All other staff	__________		__________		__________
Public service	__________		__________		__________
Academic support	__________		__________		__________
Student services	__________		__________		__________
Institutional support	__________		__________		__________
Plant operation and maintenance	__________		__________		__________
Total	__________	+	__________	=	__________

12. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal

______ Board of trustees
______ Staff
______ Faculty
______ Other

External

______ Legislature
______ State system
______ Regional system
______ Other

Additional comments: ____

____

____

APPENDIX B
SAMPLE SURVEY

Comparative Computer Expenditures
FY85-86

National Association of College and University Business Officers

American Association of Community and Junior Colleges

Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by *November 30, 1986* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact Anna Marie Cirino at NACUBO, telephone 202/861-2535. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of Institution ______________________

Address ______________________

City ______________________ State ____________ Zip ____________

Person completing survey ______________________ Telephone ____________

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased		
b. Leased		
c. Provided by a consortium		
• paid through institutional funds		
• paid through noninstitutional funds		

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)

   a. Large-scale computer system (e.g., IBM 4300 or 30xx) ________
   b. Minicomputer system (e.g., Data General Nova or IBM 34) ________
   c. Microcomputer system (e.g., Apple or Radio Shack) ________
   d. Other (If other, specify ______________________) ________

3. What is the total of your institution's computer expenditures for FY85-86?

   a. Operating expenditures $ ____________
   b. Development expenditures ____________
   c. Capital expenditures
      (1) capital equipment purchase expenditures (amortized over 5 years) ____________
      (2) capital equipment lease expenditures ____________
   d. Total computer-related expenditures $ ____________

   Indicate here if computer-related expenditures are unknown or cannot be estimated. ____________

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)

   a. Administrative support expenditures ___%
   b. Academic/instructional support expenditures ___
   c. Total 100%

(over)

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. Includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NABUBO, 1982), pp. 404-413.

Educational and General

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does ***not*** include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus ***excluded*** from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions – instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials – for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures – for example, computing support – directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded*.

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded.*

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships – from restricted or unrestricted current funds – in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 to 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1,2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alabama Aviation & Technical College (1,4,5)
Alexander City State Junior College (1,4)
Atmore State Technical College (1,4,5)
Chattahoochee Valley Community College (1)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Gadsden State Junior College (1,5)
Harry M. Ayers State Technical College (1,4,5)
Jefferson State Junior College (2)
John C. Calhoun State Community College (1)
Lurleen B. Wallace State Junior College (1,4)
Muscle Shoals State Technical College (1,5)
Northwest Alabama State Junior College (1,5)
Northwest Alabama State Technical College (1,4)
Opelika State Technical College (1,4,5)
Patrick Henry State Junior College (1,4)
Southern Union State Junior College (1)
Southwest State Technical College (1,4,5)
Wallace State Community College at Hanceville (1)
Wallace State Community College at Selma (1)

ARIZONA

Arizona Western College (1)
Central Arizona College (2)
Cochise College (2)
Eastern Arizona College (1)
Maricopa County Community College District (3)
Mohave Community College (1)
Navajo Community College (1,4)
Pima County Community College District (3)

ARKANSAS

Mississippi County Community College (1,4)
North Arkansas Community College (1)
Rich Mountain Community College (1,4)
Westark Community College (2)

CALIFORNIA

Allan Hancock Joint Community College District (3)
Antelope Valley Community College District (2)
Barstow College (1,4)
Butte Community College (3)
Cabrillo Community College District (2)
College of the Sequoias (3)
El Camino Community College (1,4)
Foothill-DeAnza Community College District (3)
Glendale Community College District (3)

CALIFORNIA (Cont.)

Grossmont-Cuyamaca Community College District (3)
Hartnell College (2)
Imperial Community College District (1)
Long Beach Community College District (3)
Mendocino-Lake Community College District (1)
Merced College (3)
Mt. San Antonio Community College (3)
Napa Valley Community College District (2)
Ohlone College (Fremont-Newark Community College District) (1)
Palo Verde Community College District (1,4)
Palomar Community College (2)
San Diego Community College District (3)
San Francisco Community College District (3)
San Joaquin Delta College (2)
San Jose/Evergreen Community College District (2)
San Mateo County Community College District (2)
Santa Barbara Community College District (3)
Santa Clarita Community College District (1,4)
Santa Rosa Junior College (3)
Shasta-Tehama-Trinity Joint Community College District (3)
Sierra College (3)
State Center Community College District (2)
Victor Valley College (2)
West Hills Community College (1,4)
West Kern Community College District (1,4)
Yosemite Community College District (3)
Yuba Community College District (1,4,5)

COLORADO

Aims Community College (2)
Arapahoe Community College (2)
Colorado Mountain College (3)

COLORADO (Cont.)

Colorado Northwestern Community College (1,4)
Community College of Aurora (1,4)
Community College of Denver (2)
Front Range Community College (3)
Morgan Community College (1,4)
Northeastern Junior College (1)
Otero Junior College (1,4)
Red Rocks Community College (2)
Trinidad State Junior College (1,4)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater Hartford Community College (1)
Greater New Haven State Technical College (1,4,5)
Mattatuck Community College (1)
Middlesex Community College (1)
Mohegan Community College (1,4)
Norwalk State Technical College (1)
Quinebaug Valley Community College (1,4)
Thames Valley State Technical College (1,4)
Tunxis Community College (1)
Waterbury State Technical College (1,5)

DELAWARE

Delaware Technical and Community College (3,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (3,5)
Daytona Beach Community College (3)
Edison Community College (2)
Florida Community College at Jacksonville (3)
Florida Keys Community College (2,4)
Gulf Coast Community College (3)
Indian River Community College (3)
Lake City Community College (1)
Miami-Dade Community College (3)

FLORIDA (Cont.)

North Florida Junior College (1,4)
Palm Beach Junior College (3)
Pasco-Hernando Community College (2)
Pensacola Junior College (3)
Polk Community College (3)
Santa Fe Community College (3)
Seminole Community College (3)
South Florida Community College (2)
St. Petersburg Junior College (3)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Abraham Baldwin Agricultural College (2)
Albany Junior College (3)
Atlanta Junior College (1)
Bainbridge Junior College (1,4)
Brunswick Junior College (2)
Clayton Junior College (3)
Dalton Junior College (2)
Dekalb College (2)
Emanuel County Junior College (1,4)
Gainesville Junior College (2)
Macon Junior College (2)
Middle Georgia College (1)
South Georgia College (2)

IDAHO

College of Southern Idaho (1)
North Idaho College (1)

ILLINOIS

Black Hawk College (1)
City Colleges of Chicago (3)
College of DuPage (3)
College of Lake County (2)
Elgin Community College (3)
Illinois Central College (2)
Illinois Eastern Community College (3)
John A. Logan College (1)
John Wood Community College (2)
Kaskaskia College (2)
Kishwaukee College (2)
Lake Land College (1)
Lewis and Clark Community College (2)
Lincoln Land Community College (3)
Morton College (1)

ILLINOIS (Cont.)

Oakton Community College (3)
Rock Valley College (2)
Sauk Valley Community College (1)
Southeastern Illinois College (1)
Thornton Community College (2,5)
Triton College (2)
William Rainey Harper College (3)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (2)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College District (3)
Hawkeye Institute of Technology (3,4,5)
Iowa Lakes Community College (3)
Iowa Valley Community College District (3)
Iowa Western Community College (3)
North Iowa Area Community College (3)
Northeast Iowa Technical Institute (3,5)
Southeastern Community College (3)
Western Iowa Technical Community College (1,5)

KANSAS

Allen County Community College (1)
Barton County Community College (2)
Butler County Community College (2)
Cowley County Community College (1,4)
Haskell Indian Junior College (1,4)
Highland Community College (1,4)
Johnson County Community College (3)
Kansas City Kansas Community College (2)
Kansas Technical Institute (1,4,5)
Neosho County Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Bossier Parish Community College (2)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (3)
Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (2)
Community College of Baltimore (3)
Dundalk Community College (3)
Essex Community College (3)
Frederick Community College (2)
Garrett Community College (1,4)
Harford Community College (3)
Howard Community College (2)
Montgomery College (3)
Prince George's Community College (3)
Wor-Wic Technical Community College (1,4)

MASSACHUSETTS

Cape Cod Community College (1)
Greenfield Community College (2)
Holyoke Community College (1)
Massachusetts Bay Community College (2)
Massasoit Community College (2)
North Shore Community College (2)
Springfield Technical Community College (1)

MICHIGAN

Alpena Community College (1)
Charles S. Mott Community College (3)
Delta College (2)
Grand Rapids Junior College (3)
Jackson Community College (2)
Kalamazoo Valley Community College (1)
Kellogg Community College (1)
Kirtland Community College (1,4)
Lake Michigan College (1)
Lansing Community College (3,5)
Macomb Community College (3)
Monroe County Community College (2)
Montcalm Community College (1)

MICHIGAN (Cont.)

Northwestern Michigan College (2)
Oakland Community College (3)
Schoolcraft College (2)
St. Clair County Community College (2)
Washtenaw Community College (2,5)
West Shore Community College (1,4)

MINNESOTA

Alexandria Vocational Technical Institute (2,5)
Anoka-Ramsey Community College (1)
Arrowhead Community College Region (1)
Austin Community College (1,4)
Clearwater Community College Region (1)
Inver Hills Community College (1)
Lakewood Community College (1)
Minneapolis Community College (1)
Normandale Community College (1)
North Hennepin Community College (1)
Rochester Community College (1)
Willmar Community College (1,4)
Worthington Community College (1,4)

MISSISSIPPI

Copiah-Lincoln Junior College (1)
East Central Junior College (1)
Itawamba Junior College (1)
Jones County Junior College (1)
Meridian Junior College (2)
Mississippi Gulf Coast Junior College (2)
Northwest Mississippi Junior College (2)
Southwest Mississippi Junior College (1)

MISSOURI

Jefferson College (2)
Metropolitan Community Colleges (3)
Moberly Area Junior College (1,4)
St. Louis Community College (3)
Three Rivers Community College (1)
Trenton Junior College (1,4)

MONTANA

Dawson Community College (1,4)
Miles Community College (1,4)

NEBRASKA

Central Community College (3,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College Area (2)
Northeast Technical Community College (2)
Southeast Community College (3,5)
Western Technical Community College Area (1)

NEVADA

Truckee Meadows Community College (2)
Western Nevada Community College (1)

NEW JERSEY

Atlantic Community College (2)
Bergen Community College (3)
Brookdale Community College (3)
County College of Morris (2)
Cumberland County College (1)
Essex County College (2)
Gloucester County College (2)
Hudson County Community College (1)
Middlesex County College (3)
Ocean County College (2)
Passaic County Community College (1)
Salem Community College (1,4)
Union County College (2)

NEW MEXICO

Albuquerque Technical Vocational Institute (3,5)
Eastern New Mexico University--Roswell Campus (1,4)
New Mexico Junior College (2,4)
San Juan College (2)
Santa Fe Community College (2,4)

NEW YORK

Adirondack Community College (1)
Bronx Community College (2)
Broome Community College (2)
Cayuga County Community College (1)
Clinton Community College (1)
Columbia-Greene Community College (1)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (2)
Erie Community College (3)
Fashion Institute of Technology (2,5)
Fulton-Montgomery Community College (2)
Genesee Community College (2)
Herkimer County Community College (1)
Jamestown Community College (1)
Jefferson Community College (1)
Kingsborough Community College (2)
LaGuardia Community College (3)
Mohawk Valley Community College (2,5)
Monroe Community College (3)
Nassau Community College (3)
North Country Community College (1)
Onondaga Community College (3)
Queensborough Community College (3)
Rockland Community College (3)
Schenectady County Community College (1)
Suffolk County Community College (3)
Sullivan County Community College (1)
Tompkins Cortland Community College (1,5)
Ulster County Community College (2,5)
Westchester Community College (2)

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Anson Technical College (2,4,5)
Beaufort County Community College (3)
Blue Ridge Technical College (2,5)
Caldwell Community College & Technical Institute (2)
Catawba Valley Technical College (3,5)
Central Piedmont Community College (3)
Coastal Carolina Community College (3)
Davidson County Community College (2)

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Edgecombe Technical College (2,5)
Fayetteville Technical Institute (3,5)
Guilford Technical Community College (3,5)
Haywood Technical College (2,5)
Johnston Technical College (2,5)
Lenoir Community College (2)
Mayland Technical College (1,5)
McDowell Technical College (1,4,5)
Mitchell Community College (2)
Nash Technical College (2,5)
Randolph Technical College (2,5)
Richmond Technical College (2,5)
Roanoke-Chowan Technical College (2,5)
Robeson Technical College (3,5)
Rockingham Community College (2)
Sandhills Community College (2)
Southeastern Community College (2)
Surry Community College (2)
Technical College of Alamance (2,5)
Tri-County Community College (1,4)
Vance-Granville Community College (2)
Wake Technical College (3,5)
Wayne Community College (2)
Wilkes Community College (2)
Wilson County Technical College (2,5)

NORTH DAKOTA

Bismark Junior College (2)
North Dakota State School of Science (2)

OHIO

Clark Technical College (1,5)
Columbus Technical Institute (2,5)
Cuyahoga Community College (3)
Lima Technical College (1,5)
Lorain County Community College (2)
Marion Technical College (1,4,5)
North Central Technical College (1,5)
Northwest Technical College (1,4,5)
Rio Grande Community College (1,5)
Sinclair Community College (2)
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Terra Technical College (1,5)
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Butler County Community College (1)
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Community College of Philadelphia (3)
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Lehigh County Community College (1)
Montgomery County Community College (3)
Reading Area Community College (3)
Williamsport Community College (3,5)

RHODE ISLAND

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SOUTH CAROLINA

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Beaufort Technical College (1,4,5)
Chesterfield-Marlboro Technical College (1,4)
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Roane State Community College (1)
Shelby State Community College (2)
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Tri-Cities State Technical Institute (1)
Volunteer State Community College (1)
Walters State Community College (2)

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Alvin Community College (2)
Amarillo College (3)
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Paris Junior College (2)
San Jacinto College (3)
Southwest Texas Junior College (1)
Tarrant County Junior College (3)
Temple Junior College (2)
Texarkana College (2)
Trinity Valley Community College (2)
Tyler Junior College (3)
Vernon Regional Junior College (2)
Victoria College (1)
Western Texas College (1,4)

UTAH

College of Eastern Utah (1)
Snow College (1)

VERMONT

Vermont Technical College (1,4,5)

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Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (1)
Eastern Shore Community College (1,4)
Germanna Community College (1,4)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (2)
Lord Fairfax Community College (1,4)
Mountain Empire Community College (2)

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Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
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Piedmont Virginia Community College (2)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1,4)
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Big Bend Community College (1)
Clark College (2)
Community College District 12 (Centralia College) (2)
Edmonds Community College (2)
Grays Harbor College (1)
Green River Community College (2)
Highline Community College (2)
Olympic College (1)
Peninsula College (1)
Pierce College (Ft. Steilacoom) (2)
Seattle Community College (3)
Shoreline Community College (2)
Skagit Valley College (2)
Spokane Community Colleges (3)
Tacoma Community College (2)
Walla Walla Community College (1)
Wenatchee Valley College (1)
Whatcom Community College (1)
Yakima Valley Community College (2)

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Parkersburg Community College (1)
Southern West Virginia Community College (1)

WISCONSIN

District One VTAE (3,5)
Lakeshore Technical Institute (3,4,5)
Madison Area Technical College (3)
Mid-State Technical Institute (2)
Milwaukee Area Technical College (3,5)
Moraine Park VTAE District (3,5)
Nicolet College and Technical Institute (2)
North Central VTAE District (2,5)
Western Wisconsin Technical Institute (3,5)
Wisconsin Indianhead VTAE District (3,5)

WYOMING

Casper College (1)
Laramie County Community College (1)
Northwest Community College (1)
Sheridan College (1)
Western Wyoming Community College (2,4)

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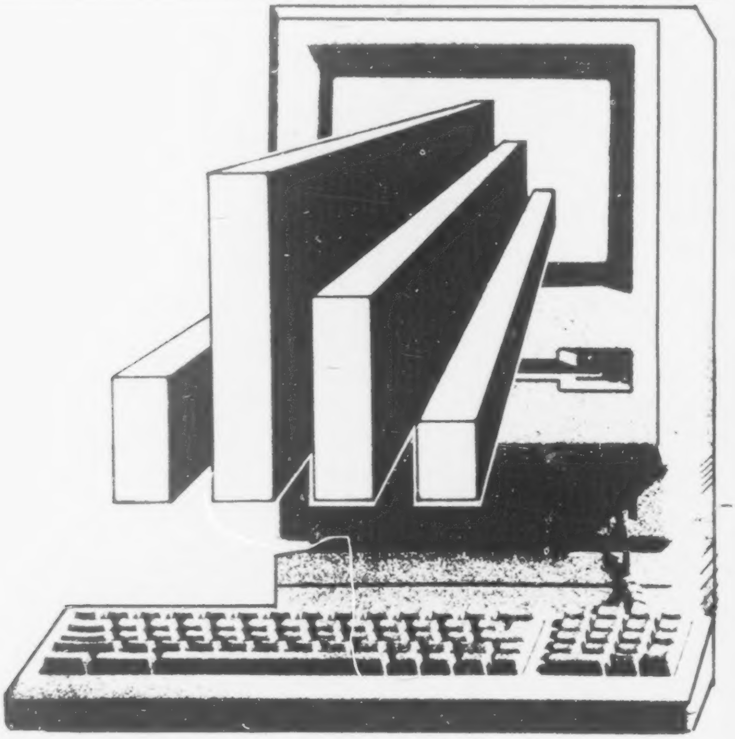
COMPARATIVE FINANCIAL STATISTICS *FOR PUBLIC COMMUNITY AND JUNIOR COLLEGES*

1986–87



A National Association of College and
University Business Officers Project
In cooperation with
The American Association of Community and Junior Colleges
The Association of Community College Trustees
and The Center for Education Statistics

REPORT HIGHLIGHTS

* Half the institutions surveyed spent more than 61% of their operating budget on instruction, research, public service, and academic support.

* Half the institutions surveyed spent more than 37% of their operating budget on student services, institutional support, and plant operation and maintenance.

* Half the institutions surveyed spent more than 3% of their operating budget on utilities.

* Half the institutions surveyed spent more than 3% of their operating budget on computer-related expenditures.

* Half the institutions surveyed received more than two-thirds (68%) of their revenues from state and local appropriations.

* Half the institutions surveyed enrolled more than one in every 19 people for credit or noncredit course work during the year.

* Half the institutions surveyed had student-to-faculty ratios for credit instruction of less than 17:1.

* Half the institutions surveyed spent more than 57% of total current fund expenditures on current fund salaries and wages.

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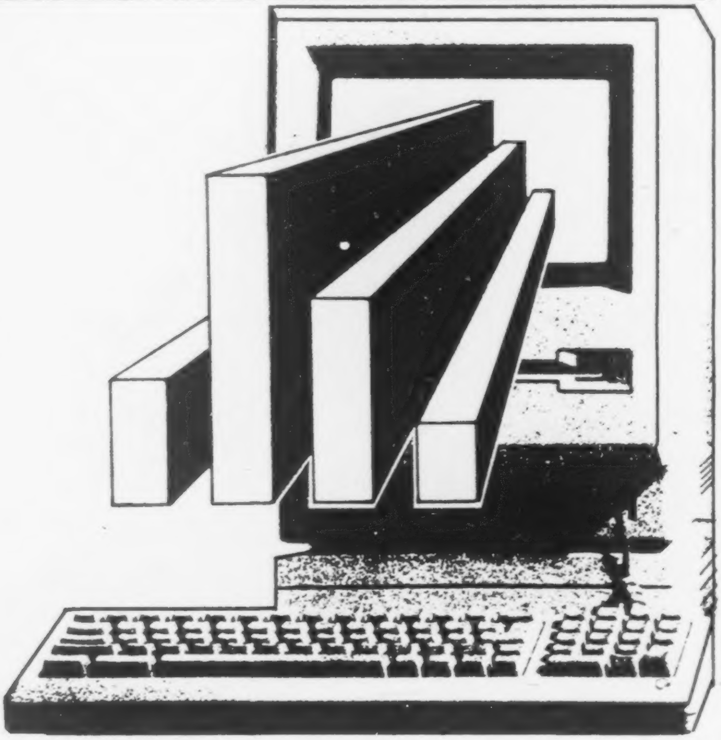
COMPARATIVE FINANCIAL STATISTICS *FOR PUBLIC COMMUNITY AND JUNIOR COLLEGES*

1986–87



By
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February 1988
Washington, D.C.

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SCOPE OF REPORT

This report contains financial statistics for fiscal year 1986-87 and explanations derived from two surveys of 535 public community and junior colleges from across the nation. The report includes:

- Sample findings from the surveys.
- Space to compare institutional statistics with national sample medians.
- Space to compare institutional statistics with sample medians from five different peer groups of institutions (four groups based on enrollment and one group based on vocational/technical designation).
- Quartile data for the national sample and peer groups.
- Explanations of the statistics, definitions, and clarification as to what is included in and excluded from each calculation.
- Possible interpretations derived from institutional and peer group statistical comparisons, which may be useful for management reports based on this analysis.

PREFACE

This report is the tenth in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the Center for Education Statistics (CES) and 535 community and junior colleges. The study is intended to provide information to community college administrators, representatives of state and local agencies, and federal policy makers.

In 1977, members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in Appendix A.

The intent of this report is to provide comparative information derived from a sample of 535 public community and junior colleges. Comments on the first nine years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, leveled off at 420 and 442 the next two years, increased to more than 500 for this and the past four years, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

---

*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project through a tenth year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) and the Association of Community College Trustees (ACCT) provided cooperative support and the Center for Education Statistics (CES) contributed technical assistance, making possible the early use of 1986-87 IPEDS finance data.

The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the members of the task force were:

Donald K. Young, Chairman
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Cuyahoga Community College, OH

W. L. Prather
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Donald Weichert
College of the Redwoods, CA

William R. Odom
Florida Department of Education

John J. Prateros, Project Consultant
Pateros & Associates, MD

For the following years of the project, guidance was provided by the NACUBO Two-Year Colleges Committee. Special thanks are due to W. L. Prather, former committee chairman, and Maurice P. Arth, former committee member, for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

In the tenth year of the project, guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

Jack B. Jordan, Chairman
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Instrumental in facilitating the project's progress were those who did so much to encourage their colleagues to participate in the study. They include:

Roger Chandler
Patrick Henry State Junior College, AL

Gina Kranitz
South Mountain Community College, AZ

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Sumter Area Technical College, SC

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Tom Harker
Everett Community College, WA

K. Scott Hughes initiated this project as former director of the NACUBO Financial Management Center and coordinated the early stages of the second year of the project. M.J. Williams, Jr., director of Development and Member Services, NACUBO, provided invaluable counsel and generous assistance. It was through his efforts that the significant participation of community and junior colleges was made possible. Robin E. Jenkins, director of the NACUBO Financial Management Center, was instrumental in both the encouragement and resources she provided. Paul J. Bongartz, Alfonso de Lucio, and Maryann J. Terrana of NACUBO contributed greatly to the data collection and analysis.

A debt of gratitude is owed to Norman Brandt, of CES, who acted as a liaison and provided a great deal of effort and cooperation since the inception of this project. James F. Gollattscheck, Executive Vice President, AACJC, and Frank Mensel, Vice President/Director for Federal Relations (in cooperation with ACCT), AACJC, are also acknowledged for their cooperation and support.

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CHAPTER I
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data: such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median, as well as staff-to-faculty ratios that appear high when compared with others, may indicate problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings and Trend Data" chapter that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 5 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 4.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 535 public community colleges in this study may not reflect the financial and operational patterns of their 235 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative, as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to IPEDS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are quite similar for all the years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for the 535 participating institutions.

No significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

Treatment of Pell Grants

Pell Grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell Grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell Grants as institutional rather than agency funds.

In the revenues category, Pell Grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell Grants have been excluded from the above mentioned items and the corresponding totals. (Note that the figures published in the 1982-83 report do not have Pell Grants deducted; those figures were revised to reflect their exclusion and are available from NACUBO.)

Normalized Higher Education Price Index

The Higher Education Price Index (HEPI), used in several of the graphs that follow, has been normalized to 1983. A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of 1 in the base year. As used here, the normalized HEPI uses 1983 as the base year.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

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* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by AACJC, is comprised of approximately 770 institutions.

CHAPTER 2
FINDINGS AND TREND DATA

The following summary of important financial characteristics is based on the financial data section of the Integrated Postsecondary Education Data System (IPEDS), conducted by CES, and a supplemental survey conducted by NACUBO. Analysis was performed by NACUBO.

The study sample of 535 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent on their willingness to participate. Limitations of the statistics were discussed in the previous chapter. It should be noted that any changes from year to year may be due to a changing population of colleges in the study.

Calculations. Pell Grants are excluded from both the revenue and expenditure bases. All revenue and expenditure figures exclude auxiliaries unless specifically noted. All dollar amounts are per credit full-time-equivalent (FTE) student unless otherwise noted.

Medians. Medians represent the number that will split the group of colleges in half for a given statistic: half the colleges will be above the median, while half will be below. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Constant Dollars. Current dollars are converted to constant dollars by using a normalized Higher Education Price Index (HEPI). A normalized index is one in which the user selects the base year. The deflator (index) in each year is then divided by the deflator of the base year. The resulting index should have a value of one in the base year. The base year selected for the following exhibits is FY1983 (i.e., HEPI 1983 = 100).

Exhibit 1: Peer Group Definitions

Group 1. Total credit and noncredit headcount enrollment less than 5,000.
Group 2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3. Total credit and noncredit headcount enrollment greater then 15,000.
Group 4. Total FTE enrollment less than 1,000. (A subset of Groups 1, 2, and 3.)
Group 5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

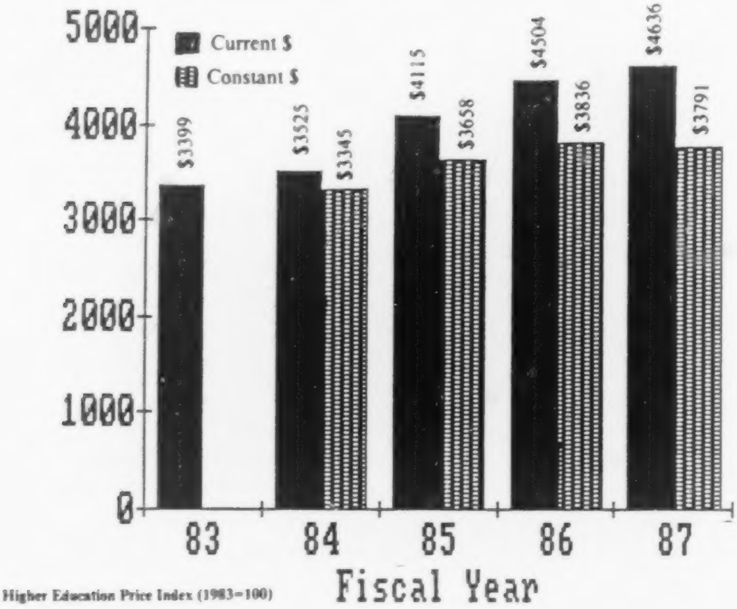
FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY86-87, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall 1986) by 15.

Exhibit 2: Number of Participating Institutions

Year	Full Sample*	Group 1	Group 2	Group 3	Group 4	Group 5
1977-78	97	Experimental (included independents and branch campuses)				
1978-79	184	71	63	50	29	N/A
1979-80	403	180	132	91	91	58
1980-81	420	165	139	116	72	58
1981-82	442	157	151	134	73	83
1982-83	520	176	188	156	92	107
1983-84	560	216	192	152	107	110
1984-85	545	228	181	136	112	83
1985-86	506	199	171	136	88	84
1986-87	535	205	180	150	108	101

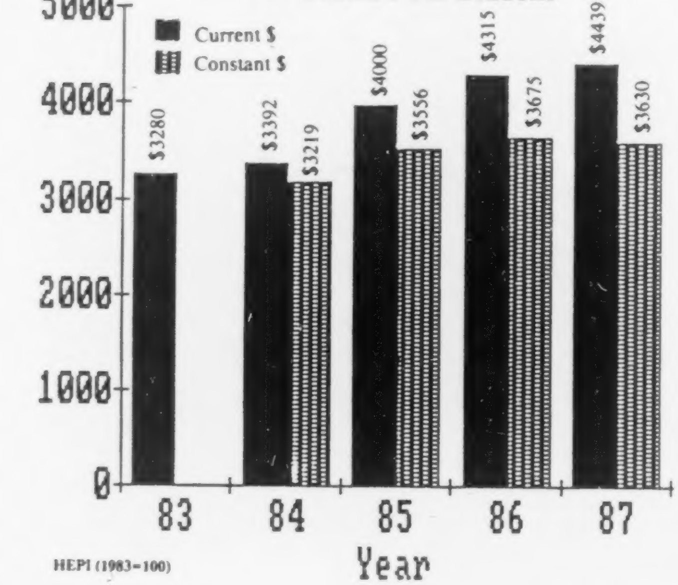
*The universe of public community colleges is approximately 770 institutions

Exhibit 3: Total Revenues (Excluding Auxiliaries)
Per Credit FTE Student



Higher Education Price Index (1983=100)

Exhibit 4: Total E&G Expenditures
Per Credit FTE Student



HEPI (1983=100)

General Findings

Both revenues and expenditures dropped 1.2 percent in FY87 compared to FY86. Using a constant dollar base of 1983, expenditures fell from $3,675 to $3,630, while revenues decreased from $3,836 to $3,791. In current dollars, both revenues and expenditures rose 3 percent during the same time period.

Constant Dollars. In constant dollars, revenues and expenditures increased throughout the period from FY83 to FY86, but showed a decrease of 1.2 percent from FY86 to FY87 (see Exhibits 3 and 4).

On a per-student basis, appropriations were down 1.1 percent (from $2,600 in FY86 to $2,571 in FY87) and tuition decreased 0.7 percent (from $684 to $679) (see Exhibit 5). Scholarships showed the greatest decline. When Pell Grants are excluded, scholarships dropped 7.7 percent (from $65 to $60); when such grants are included, scholarships decreased 8.6 percent ($326 to $298) (see Exhibit 6).

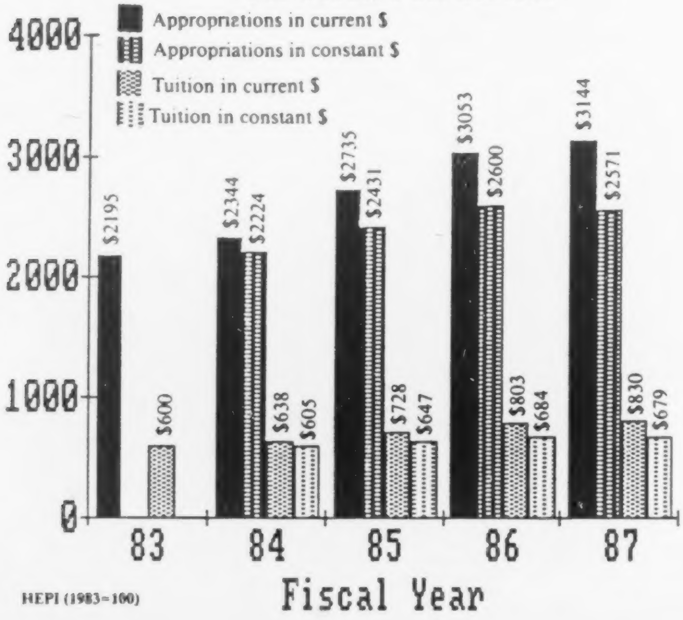
While academic expenditures per student fell by 0.8 percent (from $2,205 to $2,187) in FY87, administrative expenditures increased by 2 percent (from $1,318 to $1,344) (see Exhibit 7). Academic expenditures include instruction, research, public service, and academic support. Administrative expenditures include student services, institutional support, and plant operation and maintenance.

At community colleges, fixed costs may be greater in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs.

Current Dollars. In current dollars, institutions with FTE enrollment of less than 1,000 and vocational/technical colleges--Groups 4 and 5--had the highest expenditures per student in most categories. These groups also received the most revenues per student from many of the revenue categories. Group 4's ranking may be a result of economies of scale. Group 5's may be attributable to the more specialized programs requiring current and therefore more expensive equipment as well as smaller student-to-faculty ratios.

Utilities expenditures per square foot of building gross area, however, were highest for colleges with headcount enrollment of more than 15,000 (Group 3) and lowest for Group 4.

Exhibit 5: Revenue Sources Per Credit FTE Student



Expenditures

The median college spent $4,439 per credit FTE student in FY87 (see Exhibit 4), up from $2,528 in FY79--an increase of 76 percent over the nine-year period and a 3 percent increase over the previous year. Median expenditures at Group 4 colleges ($5,511) are 24 percent higher than those of the median college in the full sample. Vocational/technical colleges (Group 5) spent $5,049 per student, 14 percent more than those in the full sample. This represents a significant difference from the previous year, when Group 5 spent 6 percent more than the full sample ($4,567 compared to $4,315).

Academics. Academic expenditures account for approximately 60 percent of the budget from year to year. The median college spent $2,674 per student for academics in FY87 (see Exhibit 7).

In the full sample of colleges, one-quarter spent more than 65 percent of their budgets on academics, while another 25 percent spent less than 56 percent. For the median college in the survey, about 80 percent of academic expenditures were for instruction, while the remaining 20 percent was spent on academic support, including libraries.

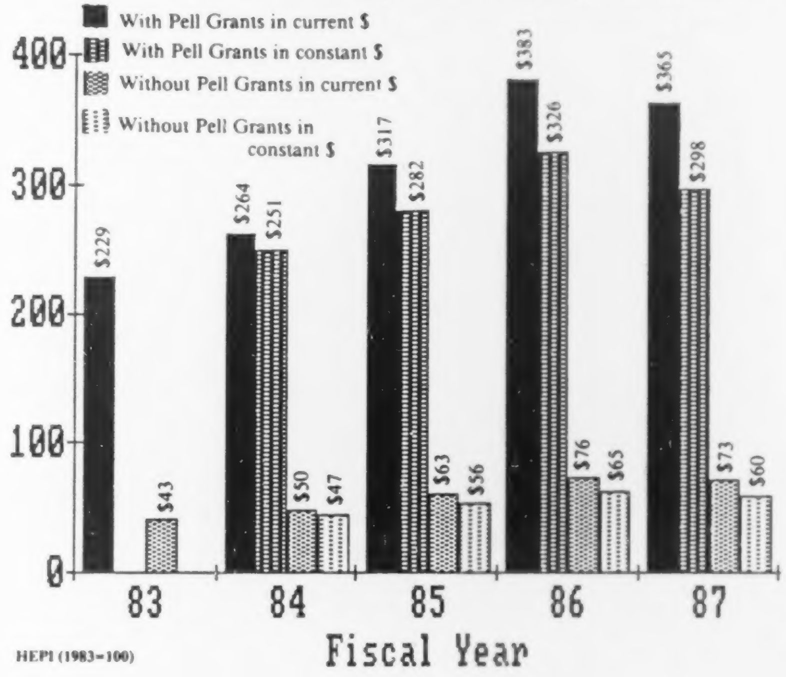
Only a small proportion of expenditures went to research and public service.

Instruction. In FY87, expenditures for credit instruction were consistently higher for Group 4 ($2,447) than any other group, including Group 5 ($2,440). For the full sample, the median was $2,065. The median college dedicated less than 1 percent of its expenditure base to noncredit instruction.

Administration. In each year surveyed, half the colleges spent more than one-third of their expenditure base on administration (see Exhibit 7). That figure was 37 percent in FY87. The median college spent $1,643 per student during FY87, an increase of 6 percent from FY86.

One-quarter of the colleges spent less than 33 percent of the operating budget on administration, while one-fourth spent more than 41 percent.

Exhibit 6: Scholarships and Fellowships Per Credit FTE Student Including and Excluding Pell Grants



HEPI (1983=100)

Student Services. Student services accounted for 9 percent of expenditures at the median college in FY87. This amounted to $393 per student. Fifty percent of the colleges spent between 7 and 11 percent of their budgets on student services.

Scholarships. In FY87, scholarships, excluding Pell Grants, accounted for less than 2 percent of expenditures at the median institution, or $73 per student--a 4 percent decrease compared to the previous year.

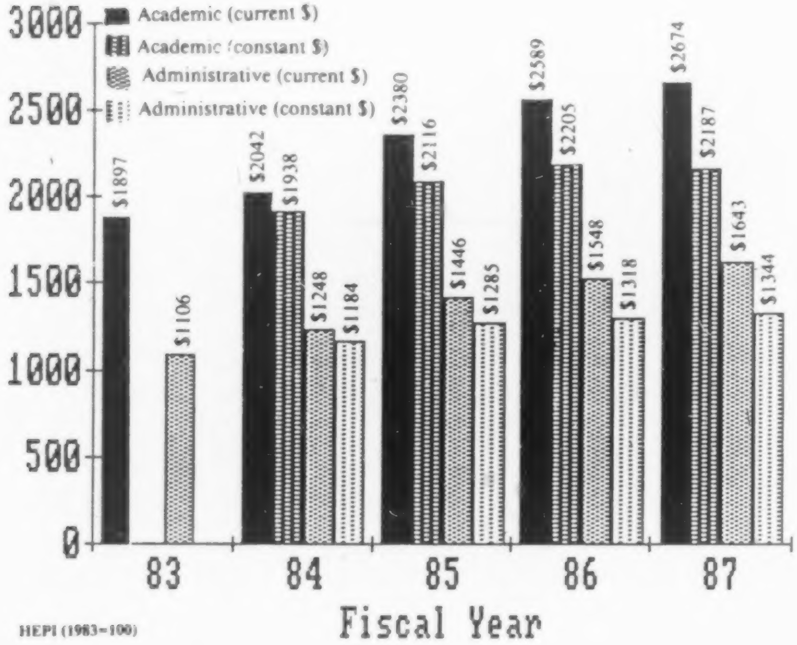
Utilities. Utilities expenditures ranged from 3 to 4 percent for one-half of the colleges. Utilities include electricity, gas, oil, coal, steam, water, and waste disposal.

The cost of utilities per square foot of building gross area was $1.08 at the median college in FY87 (see Exhibit 8). Up from $0.74 in FY79, this amounted to a 46 percent increase over this period, but constituted a drop of 4 percent when compared to the previous year ($1.12). In FY87, plant operation and maintenance expenditures without utilities accounted for $2.56 per square foot of building gross area, an increase of 55 percent since FY79. This represents a 4 percent increase over the previous year ($2.46).

Computers. The median college spent 3 percent of its budget, or $135 per student, on computer-related expenditures (see Exhibit 9). The median college spent $77 for administrative support per student and $44 for academic support per student.

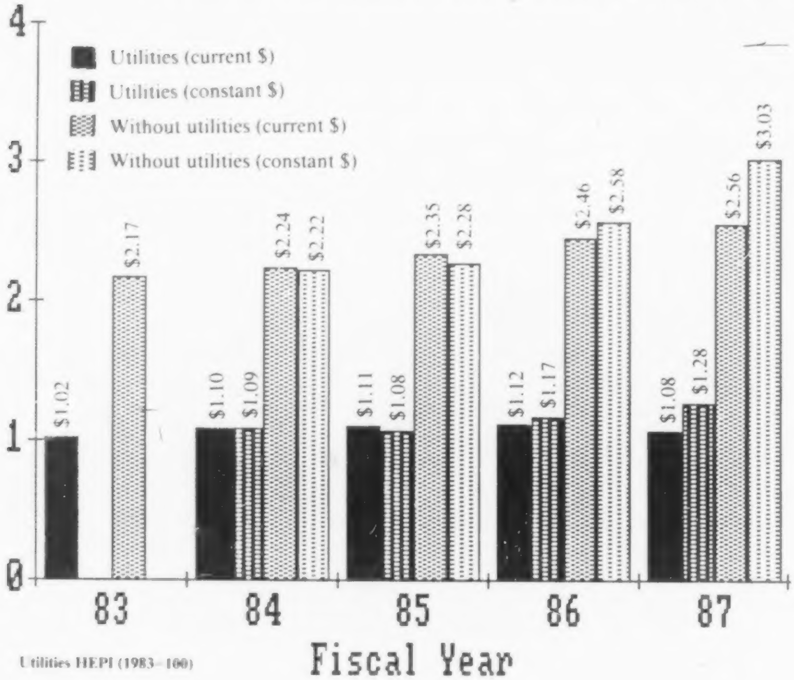
Operating costs accounted for 77 percent of total computer-related expenditures at the median college. Computer-related expenditures include those that are decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (paid through either institutional or noninstitutional funds).

Exhibit 7: Academic and Administrative Expenditures Per Credit FTE Student



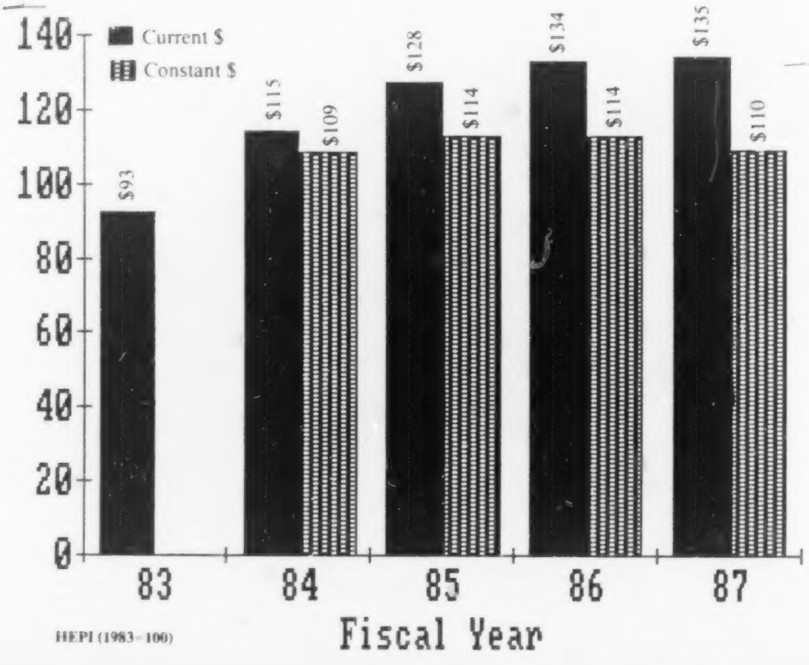
HEPI (1983=100)

Exhibit 8: Utilities Expenditures and Plant O&M Expenditures Without Utilities Per Square Foot of Building Gross Area



Utilities HEPI (1983=100)

Exhibit 9: Computer-Related Expenditures Per Credit FTE Student



HEPI (1983=100)

Revenues

Total revenues per student increased by 76 percent, from $2,635 in FY79 to $4,636 in FY87, while they increased 3 percent compared to FY86 (see Exhibit 3). Although revenues are consistently higher than expenditures, it is improbable that colleges are operating at an overall surplus. The difference may reflect transfers to cover expenditures for plant maintenance and auxiliary enterprises.

Tuition. Students paid $830 in tuition and fees at the median college in FY87, a 3 percent increase from $803 in the previous year (see Exhibit 5). Tuition ranged form 12 to 24 percent of revenues for half the colleges and represented 17 percent of revenues at the median college. Students paid from $575 to $1,138 in tuition and fees at half the colleges.

Noncredit tuition amounted to $4 per noncredit headcount student at the median college in FY87, less than 0.5 percent of total revenues. Tuition and fee revenues per noncredit headcount student ranged from $0 to $34 for half the colleges. This indicates several possibilities: a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Grants. The median college was awarded $350 per student in total gifts, grants, and contracts in FY87 compared to $328 in FY86--an increase of 7 percent. In FY86, this figure rose 13 percent. Fifty percent of the colleges received between $167 and $634 per student in FY87.

Appropriations. Each student enjoyed the benefits of $3,144 in federal, state, and local appropriations at the median institution. This represents a 3 percent increase from the FY86 median of $3,053. The amount received ranged from $2,538 to $3,960 per student at 50 percent of the colleges. As a percent of total revenues, government appropriations ranged form 61 to 77 at half the colleges, with a median of 69 percent.

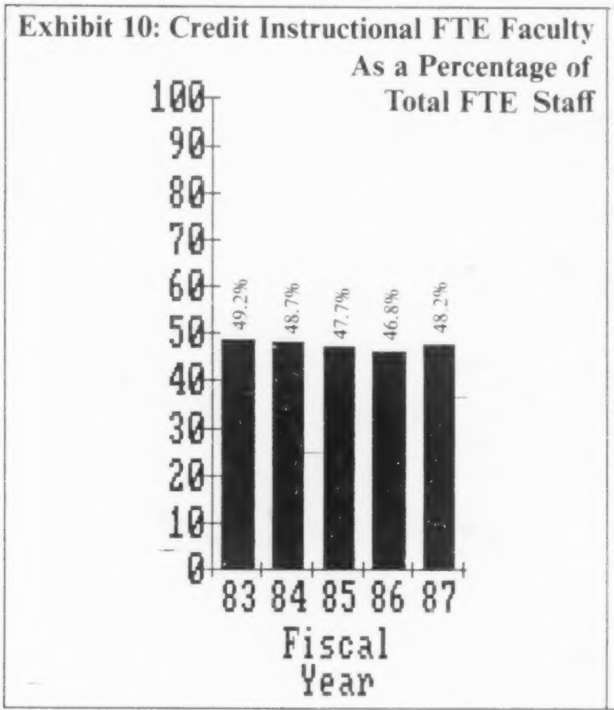


Exhibit 10: Credit Instructional FTE Faculty As a Percentage of Total FTE Staff

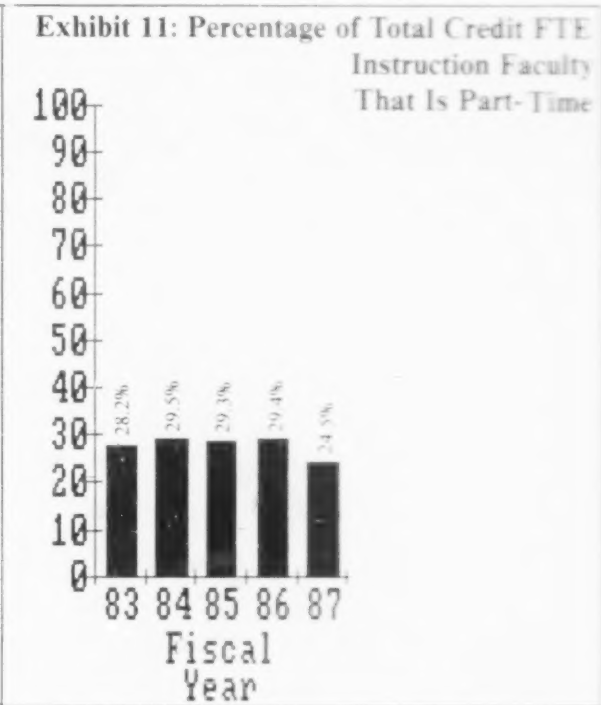


Exhibit 11: Percentage of Total Credit FTE Instruction Faculty That Is Part-Time

State and local appropriations amounted to $3,089 per student at the median college, with a range from $2,481 to $3,914 for half the colleges in FY87. Local appropriations varied from 0 to 28 percent of revenues at half the colleges. This ranged from $0 to $1,369 for half the colleges and amounted to $510 at the median institution.

Revenue mix comparisons are difficult to make because states and localities finance their institutions in many ways. State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state; these variations limit comparisons. The lack of control most administrators have in setting tuition and appropriation levels also must be taken into consideration.

Other Areas

Service Area. One in every 19 people in the median college's service area was served by the college in FY87. This indicator, which was similar in previous years, is the ratio of service area population to the estimated unduplicated student headcount.

Staffing. The ratio of credit FTE students to credit FTE faculty at the median college was 17 to 1 in FY87, unchanged from the two previous years. In earlier years, it was either 18 or 19 to 1. In FY87, credit instruction FTE faculty accounted for 48 percent of all FTE staff (see Exhibit 10). The proportion of credit instruction FTE faculty that is part-time was 32 percent at the median college in FY87 (see Exhibit 11). This represents an increase from previous years in which this figure was fairly stable at 29 percent.

Of all FTE staff, 24 percent were part-time in FY87. Current funds salaries and wages comprised 57 percent of total current fund expenditures and mandatory transfers (including auxiliaries) in FY87 and the two previous years.

A decrease in the staffing level of an individual college may be attributable to retrenchment or to more efficient use of staff. Careful year-to-year monitoring of the institution's staffing patterns may yield the most information for that college's administrators.

Class Size. Classes (including sections) offered for credit shifted downward in the 15-to-24 student size category--from 40% in FY79 to 35% in FY87 (see Exhibit 12). Another class size category appeared to accommodate the shift over the five-year period: the 6-to-14 student size category increased from 14% in FY79 to 21% in FY87. Administrators may find such statistics useful when evaluating methods of delivering instruction.

Exhibit 12: Median Percentage of Classes (Including Sections) Offered for Credit As Distributed Among Size Categories

Class Size	FY 83	FY 84	FY 85	FY 86	FY 87
More than 50 students	1%	1%	1%	1%	1%
From 25 to 50 students	30	27	25	25	23
From 15 to 24 students	36	36	36	36	35
From 6 to 14 students	17	18	20	21	21
Less than 6 students	2	2	3	4	4

CHAPTER 3
WORKSHEETS FOR COMPARATIVE ANALYSIS

The statistics in this chapter are medians for the entire sample of 535 institutions, excluding unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half: half the colleges will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample median--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total E & G Expenditures	100.0% (535)	______%	______% ( )
Academic Expenditures	60.6 (535)	______%	______% ( )
Support Expenditures	37.0 (535)	______%	______% ( )
Scholarships and Fellowships	1.7 (535)	______%	______% ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds. Pell grants are excluded.

Note: Pell grants were included in both the revenues and expenditures bases from FY 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants; in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the above-mentioned items and the corresponding totals.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4439 (535)	$	$ ( )	$3944 (535)	$	$ ( )
2674 (535)		( )	2338 (535)		( )
1643 (535)		( )	1459 (535)		( )
73 (535)		( )	64 (535)		( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 30-32), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Scholarship and Pell grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

In comparing expenditures per student for scholarships, numbers of needy students could justify above-median expenditures.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Academic			
Instruction (and Research)	50.1% (535)	%	%( )
Public Service	0.2 (535)		( )
Academic Support	8.4 (535)		( )
Support Services			
Student Services	9.0 (535)	%	( )
Institutional Support	15.7 (535)		( )
Plant Operation and Maintenance	11.2 (535)		( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with IPEDS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in Appendix C.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds and exclude Pell grants.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2200 (535)	$	$ ( )	$1937 (535)	$	$ ( )
8 (535)		( )	7 (535)		( )
357 (535)		( )	323 (535)		( )
393 (535)		( )	354 (535)		( )
703 (535)		( )	622 (535)		( )
501 (535)		( )	443 (535)		( )

maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Credit Instruction	47.6% (535)	________ %	________ %( )
Noncredit Instruction	0.6 (535)	________	________ ( )
Utilities Expenditures	3.4 (510)	________	________ ( )
Plant O & M without Utilities	7.7 (510)	________	________ ( )
$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	$1.08 (481)	$________	$________ ( )
$\frac{\text{Plant O \& M Without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	$2.56 (481)	$________	$________ ( )
$\frac{\text{Plant O \& M Without Utilities}}{\text{Building Replacement Value (est.)}}$	$0.03 (443)	$________	$________ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities, per estimated building replacement value is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institution (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$2065 (535)	$	$ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 0* (407)	$ *	$ * ( )
158 (510)		( )	138 (510)		( )
339 (510)		( )	302 (510)		( )

*No credit FTE students included in denominator; noncredit headcount enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$7998 (463)	$	$ ( )
Total Scholarships and Pell Grants / Credit FTE Students	$ 365 (535)	$	$ ( )

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space-to-student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, and preventive maintenance plans could easily justify above-median expenditures.

TABLE 4
COMPUTER-RELATED EXPENDITURES

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Computer-Related Expenditures	2.9% (445)	________%	________%( )
Administrative Support	1.6 (458)	________	________( )
Academic/Instructional Support	0.9 (458)	________	________( )

	Median Percentage of Computer-Related Expenditures by Type		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Computer-Related Expenditures			
Operating Expenditures	70.6% (439)	________%	________%( )
Development Expenditures	0.0 (430)	________	________( )
Capital Equipment Purchase (amortized over 5 years)	14.4 (435)	________	________( )
Capital Equipment Lease	0.0 (431)	________	________( )

How Computer Services Are Provided

	Hardware		Software	
Purchased	284	57%	233	49%
Leased	16	3	31	7
Provided by a consortium				
o paid through institutional funds	15	3	23	5
o paid through noninstitutional funds	5	1	7	1
Combination or other	176	36	183	38
Total	496	100%	477	100%

Meaning and Explanations

All computer-related expenditures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, data processing, faculty compensation, and general instructional support are excluded. Computer-related expenditures include those expenditures decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium (whether paid through institutional or noninstitutional funds). Total computer-related expenditures include those of all [illegible], whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased and/or leased capital expenditures. Appendix B contains a copy of the questionnaire on computer-related expenditures.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$ 135 (445)	$______	$______ ( )	$ 121 (445)	$______	$______ ( )
77 (458)	______	______ ( )	67 (458)	______	______ ( )
44 (458)	______	______ ( )	37 (458)	______	______ ( )

Type of System		
Large-scale system	133	27%
Minicomputer system	137	28
Microcomputer system	12	2
Combination or other	213	43
Total	495	100%

Operating expenditures include those for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget. Development expenditures include internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures include major expenditures for purchase of computer hardware amortized over five years. Lease expenditures include those for the lease of computer hardware.

Of the 36% that reported hardware to be provided by a combination of methods, the predominant combination was purchased and leased. The same was true of software. Almost half the colleges reported a combination of types of systems, the most common being large-scale and microcomputer systems.

Possible Interpretations

Computer expenditures may be compared as a rough guide, but internal management would do well to monitor trends in its own computer-related expenditure patterns. Operating expenditures of 70.6% of the total computer-related expenditures may reflect an effort to upgrade computer software or an attempt to provide a higher level of service.

Limitations

Some institutions had difficulty breaking down expenditures between administrative and academic support. Underreporting of computer-related expenditures by institutions with decentralized systems is probable, especially in regard to academic support. This is more likely to have occurred at medium and large institutions. Regarding development expenditures and purchase of capital equipment, the data reflect over- and underreporting. Of those that did not amortize, some included the total amount in 1986-87 while others also lumped expenditures in this category but for a fiscal year other than 1986-87.

Revenues

TABLE 5
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Total Revenues (current funds, not including auxiliaries)	100.0% (535)	_____ %	_____ % ( )
Tuition and Fees	17.3 (535)	_____	_____ ( )
Appropriations (all governments)	69.4 (535)	_____	_____ ( )
Gifts, Grants, and Contracts (all sources)	7.5 (535)	_____	_____ ( )
Other Revenues (not auxiliaries)	2.6 (535)	_____	_____ ( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the IPEDS finance form for lines A-12, A-13, and A-15.

Appropriations (all governments) include federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) include restricted and unrestricted revenues from federal, state, local, and private sources. Pell grants are excluded from federal grants and contracts.

Other revenues include unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the IPEDS finance form for lines A-10, A-11, and A-14.

Pell Grants

Pell grants were included in both the revenues and expenditures bases from 1982-83 forward, a significant change from previous years. The inclusion of Pell grants in the HEGIS (now IPEDS) finance survey in 1982-83 was in response to the NACUBO decision, effective 1982-83, to consider Pell grants as institutional rather than agency funds.

In the revenues category, Pell grants are included in federal restricted grants: in the expenditures category, in restricted scholarships. For comparison purposes in this study, Pell grants have been excluded from the above-mentioned items and the corresponding totals.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$4636 (535)	$	$ ( )	$4128 (535)	$	$ ( )
830 (535)		( )	750 (535)		( )
3143 (535)		( )	2769 (535)		( )
350 (535)		( )	321 (535)		( )
125 (535)		( )	110 (535)		( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home-state revenue analyses.

The large range of financing strategies makes median and quartiles of dubious statistical value.

TABLE 6
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Tuition and Fees			
Tuition and Fees for Credit	16.4% (535)	%	% ( )
Tuition and Fees for Noncredit	0.4 (535)		( )
Appropriations			
Federal	0.0 (535)		( )
State	53.4 (535)		( )
Local	11.0 (535)		( )
Gift, Grants, and Contracts			
Federal	2.8 (535)		( )
State and Local	2.2 (535)		( )
Private	0.2 (535)		( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

Federal grants and contracts exclude Pell grants.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 7 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$ 782 (535)	$	$ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 4*(406)	$ *	$ * ( )
0 (535)		( )	0 (535)		( )
2254 (535)		( )	1999 (535)		( )
510 (535)		( )	416 (535)		( )
129 (535)		( )	114 (535)		( )
99 (535)		( )	85 (535)		( )
10 (535)		( )	9 (535)		( )

* No credit FTE students included in denominator; noncredit headcount enrollment used only.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student are more useful when data for a number of previous years are also examined.

TABLE 7
SPECIAL CATEGORIES OF REVENUES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institutions (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
State and Local Appropriations (combined)	68.4% (535)	________%	________% ( )
Total Appropriations / Unduplicated Student Headcount	$733 (304)	$________	$________ ( )
Service Area Population / Unduplicated Student Headcount	19.5 (288)	________	________ ( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see Appendix B). In the first five years of this report, where no response was given to unduplicated headcount in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount. This approximation was discontinued in subsequent years. It does not appear to have affected this ratio.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see Appendix B). The same approximation for unduplicated headcount, as defined above, was also discontinued in reports for the past several years. This change in calculation may have affected this figure or this ratio may have lowered as institutions become increasingly aware of "market penetration."

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
$3089 (535)	$______	$______ ( )	$2751 (535)	$______ ( )	$______ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. The statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the student counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Class Size			
More than 50 students	1% (414)	%	% ( )
From 25 to 50 students	23 (414)		( )
From 15 to 24 students	35 (414)		( )
From 6 to 14 students	21 (414)		( )
Less than 6 students	4 (414)		( )

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no colleges with all classes this large.) The median (1%) split this distribution in half, such that half the colleges had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different college may be at the median for each class size. This results in the sum of the proportion not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. The large amount of variation that exists makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
0% (369)	____%	____% ( )
9 (369)	____	____ ( )
29 (369)	____	____ ( )
33 (369)	____	____ ( )
1 (369)	____	____ ( )

SALARIES

$$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$$ 57% (505) ____% ____% ( )

Meaning and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent on auxiliary enterprises.

Possible Interpretations

This ratio is most useful when figures that show changes over time are examined. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 9
STAFF RATIOS

Staff by Major Function:

	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
Instruction			
Credit Instruction Faculty	48.2% (432)	%	% ( )
Noncredit Instruction Faculty	1.5 (432)		( )
All Other Staff (instruction, nonfaculty)	3.5 (432)		( )
Public Service Staff	0.1 (432)		( )
Academic Support Staff	8.1 (432)		( )
Student Services Staff	8.9 (432)		( )
Institutional Support Staff	12.5 (432)		( )
Plant O & M Support Staff	9.4 (432)		( )
Total	100.0 (535)		( )
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	75.7 (265)		( )
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (432)		( )

Staff by Major Function:

	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY		
Instruction			
Credit Instruction Faculty	32.1% (436)	%	% ( )
Noncredit Instruction Faculty	87.5 (429)		( )
All Other Staff (instruction, nonfaculty)	0.0 (420)		( )
Public Service Staff	0.0 (419)		( )
Academic Support Staff	3.4 (419)		( )
Student Services Staff	4.5 (417)		( )
Institutional Support Staff	4.5 (419)		( )
Plant O & M Support Staff	3.0 (418)		( )
Total	24.5 (410)		( )

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 5)
17*(432)	*	*( )	N/A	N/A	N/A
N/A	N/A	N/A	249**(262)	**	**( )
273 (432)		( )	1200 (262)		( )
6817 (432)		( )	*** (262)		( )
117 (432)		( )	408 (262)		( )
104 (432)		( )	394 (262)		( )
74 (432)		( )	271 (262)		( )
99 (432)		( )	372 (262)		( )
9 (432)		( )	33 (262)		( )

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide a meaningful statistic.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Where no response was given to unduplicated headcount in the survey, no proxy was used in this year's and the last four years' reports. This differs from the first five years of this report.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

The increase in the ratio of unduplicated headcount to total FTE nonfaculty staff may be attributable to the method of calculation (i.e., dropping the proxy for unduplicated headcount), which may have deflated headcount in previous years, or may be an actual decrease in staffing levels, possibly attributable to retrenchment or to more efficient use of staff.

An institution may want use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There is probably considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 4
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values to find the quartiles and median. N varies with each statistic.

IMPORTANT

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be less than 100%, while the sum of the third quartile proportions will tend to exceed 100%.

TABLE 10
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR FULL SAMPLE

Expenditures by Major Function:	As a Proportion of Total E & G Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	535	$3,679	$4,439	$5,539	535	$3,255	$3,944	$4,795	535
Academic Expenditures	56.1	60.7	64.8	535	2,203	2,674	3,266	535	1,980	2,338	2,885	535
Support Expenditures	33.0	37.0	41.0	535	1,276	1,643	2,142	535	1,128	1,459	1,876	535
Scholarships and Fellowships	0.8	1.7	3.1	535	31	73	143	535	26	64	128	535
Academic												
Instruction (and Research)	45.0	50.1	55.0	535	1,805	2,200	2,700	535	1,620	1,937	2,363	535
Public Service	0.0	0.2	1.5	535	0	8	62	535	0	7	55	535
Academic Support	5.6	8.4	11.2	535	235	357	530	535	211	323	461	535
Support Services												
Student Services	7.2	9.0	10.9	535	309	393	511	535	267	354	464	535
Institutional Support	12.4	15.7	19.4	535	503	703	971	535	436	622	836	535
Plant Operation & Maintenance	9.7	11.2	13.6	535	384	501	666	535	343	443	577	535
Credit Instruction	42.2	47.6	52.1	535	1,722	2,065	2,539	535	—	—	—	—
Noncredit Instruction	0.0	0.6	3.4	535	—	—	—	—	0 *	0 *	79 *	407
Utilities Expenditures	2.6	3.4	4.3	510	112	158	208	510	98	138	186	510
Plant O & M without Utilities	6.4	7.7	9.5	510	254	339	466	510	235	302	405	510
Computer-related Expenditures	1.9	2.9	4.3	445	83	135	209	445	73	121	177	445
Administrative Support	0.9	1.6	2.5	458	35	77	115	458	33	67	102	458
Academic Support	0.4	0.9	1.8	458	17	44	90	458	14	37	78	458
Utilities Divided by Building Gross Area (square feet)	$0.84	$1.08	$1.43	481								
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.86	$2.56	$3.45	481								
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	443								

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	First Quartile	Median	Third Quartile	N
Estd Bldg Replacement Value Divided by Total FTE Students (cr+ncr)	$5,584	$7,998	$11,013	463
Total Scholarships & Pell Grants Divided by Credit FTE Students	$230	$365	$570	535
Total CF Salaries & Wages Divided by Total Current Fund Expenses + MT	51%	57%	62%	505

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	55.0%	76.6%	91.4%	439
Development Expenditures	0.0	0.0	4.4	430
Capital Equipment Purchase (amortized over 5 years)	0.0	14.4	28.3	435
Capital Equipment Lease	0.0	0.0	0.8	431

How Computer Services Are Provided	Hardware		Software	
Purchased	284	57%	233	49%
Leased	16	3	31	7
Provided by a consortium				
o paid through institutional fund	15	3	23	5
o paid through noninst. funds	5	1	7	1
Combination or other	176	36	183	38
Total	496	100%	477	100%

TABLE 11
QUARTILES FOR ALL REVENUE CATEGORIES FOR FULL SAMPLE

Revenues by Major Function:	As a Percentage of Total Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	535	$3,852	$4,636	$5,753	535	$3,429	$4,128	$5,042	535
Tuition and Fees	11.6	17.3	24.3	535	575	830	1,138	535	511	750	1,024	535
Appropriations (all governments)	60.7	69.4	77.3	535	2,538	3,144	3,960	535	2,303	2,769	3,386	535
Gifts, Grants, and Contracts (all sources)	4.0	7.5	12.6	535	167	350	634	535	147	321	566	535
Other Revenues (not auxiliaries)	1.3	2.6	5.0	535	54	125	244	535	46	110	225	535
Tuition and Fees												
Tuition and Fees for Credit	10.5	16.4	23.2	535	554	782	1,069	535	—	—	—	—
Tuition and Fees for Noncredit	0.0	0.4	1.5	535	—	—	—	—	0 *	4 *	34 *	406
Appropriations												
Federal	0.0	0.0	0.5	535	0	0	22	535	0	0	21	535
State	34.2	53.4	68.1	535	1,637	2,255	3,029	535	1,426	1,999	2,647	535
Local	0.0	11.0	28.4	535	0	510	1,369	535	0	416	1,218	535
Gifts, Grants, and Contracts												
Federal	1.0	2.8	6.4	535	48	129	327	535	41	114	275	535
State and Local	0.3	2.2	5.1	535	15	99	255	535	14	85	215	535
Private	0.0	0.2	0.8	535	0	10	42	535	0	9	36	535
State and Local Appropriations (combined)	59.8	68.4	76.5	535	2,481	3,089	3,914	535	2,259	2,751	3,355	535

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$511	$733	$1,073	304

Service-Area Population				
Unduplicated Student Headcount	11.1	19.5	36.3	288

TABLE 12

QUARTILES FOR ALL STAFF RATIO AND COURSE-ENROLLMENT DISTRIBUTION CATEGORIES FOR FULL SAMPLE

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	41.0%	48.2%	54.1%	432	14 *	17 *	21 *	432	—	—	—	—
Noncredit Instruction Faculty	0.0	1.5	7.4	432	—	—	—	—	58 **	249 **	1,546 **	262
All Other Staff (instruction, nonfaculty)	0.0	3.5	8.2	432	108	273	***	432	429	1,200	***	262
Public Service Staff	0.0	0.1	1.8	432	474	6,817	***	432	1,750	***	***	262
Academic Support Staff	5.3	8.1	11.6	432	78	117	179	432	261	408	675	262
Student Services Staff	7.0	8.9	11.1	432	79	104	134	432	257	394	607	262
Institutional Support Staff	9.3	12.5	15.7	432	53	74	104	432	177	271	416	262
Plant O & M Support Staff	7.0	9.4	12.0	432	70	99	143	432	237	372	630	262
Total	100.0	100.0	100.0	535	8	9	11	432	23	33	48	262

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	16.8%	32.1%	44.0%	436
Noncredit Instruction Faculty	0.0	87.5	100.0	429
All Other Staff (instruction, nonfaculty)	0.0	0.0	14.6	420
Public Service Staff	0.0	0.0	12.2	419
Academic Support Staff	0.0	3.4	12.8	419
Student Services Staff	0.0	4.5	12.8	417
Institutional Support Staff	0.0	4.5	10.6	419
Plant O & M Support Staff	0.0	3.0	12.2	418
Total	14.5	24.5	32.1	410

	First Quartile	Median	Third Quartile	N
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	51.9	75.7	102.2	262
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.1	432

COURSE-ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) NOT Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	1%	2%	414	0%	0%	3%	369
From 25 to 50 students	13	23	39	414	0	9	17	369
From 15 to 24 students	25	35	48	414	12	29	49	369
From 6 to 14 students	10	21	35	414	10	33	50	369
Less than 6 students	0	4	13	414	0	1	10	369

CHAPTER 5
MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit headcount enrollment less than 5,000 (205 institutions).

Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000 (180 institutions).

Group 3: Total credit and noncredit headcount enrollment greater than 15,000 (150 institutions).

Group 4: Total FTE enrollment less than 1,000 (108 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Group 5: Primarily vocational/technical institutions of all sizes (101 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes full-time, part-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time and noncredit students. For institutions without more precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. For FY85-86 and FY86-87, it was suggested that credit FTE enrollment be calculated by dividing total credit hours (opening fall) by 15.

5

Group 1

TABLE 13

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total E & G Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	205	$3,737	$4,488	$5,815	205	$3,523	$4,232	$5,426	205
Academic Expenditures	54.6	59.0	63.5	205	2,179	2,651	3,437	205	2,037	2,441	3,155	205
Support Expenditures	33.8	38.3	42.5	205	1,328	1,770	2,253	205	1,243	1,665	2,187	205
Scholarships and Fellowships	0.8	2.0	4.3	205	40	101	196	205	36	96	188	205
Academic												
Instruction (and Research)	43.2	49.0	54.1	205	1,775	2,131	2,784	205	1,687	2,029	2,583	205
Public Service	0.0	0.1	1.5	205	0	3	82	205	0	3	79	205
Academic Support	5.0	7.6	11.1	205	227	332	543	205	209	315	496	205
Support Services												
Student Services	7.5	9.2	11.6	205	336	434	556	205	316	410	507	205
Institutional Support	12.6	16.1	19.4	205	520	722	994	205	499	676	946	205
Plant Operation & Maintenance	9.7	11.5	14.6	205	404	521	732	205	377	481	647	205
Credit Instruction	39.9	47.3	52.1	205	1,731	2,061	2,678	205	—	—	—	—
Noncredit Instruction	0.0	0.0	1.5	205	—	—	—	—	0 *	0 *	14 *	146
Utilities Expenditures	2.8	3.7	4.9	196	118	175	235	196	115	162	213	196
Plant O & M without Utilities	5.9	7.7	10.2	196	254	344	484	196	242	323	456	196
Computer-related Expenditures	1.7	2.8	4.4	170	76	132	235	170	70	124	220	170
Administrative Support	0.6	1.3	2.4	176	25	62	113	176	21	59	111	176
Academic Support	0.4	0.9	2.0	176	16	45	95	176	15	42	89	176

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	First Quartile	Median	Third Quartile	N
Utilities Divided by Building Gross Area (square feet)	$0.75	$0.96	$1.25	185
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.49	$2.13	$2.76	185
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	170

	First Quartile	Median	Third Quartile	N
Estd Bldg Replacement Value Divided by Total FTE Students (cr+ncr)	$6,715	$9,729	$14,329	176
Total Scholarships & Pell Grants Divided by Credit FTE Students	$319	$499	$691	205
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	48%	55%	62%	195

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	49.2%	78.5%	97.8%	165
Development Expenditures	0.0	0.0	0.0	164
Capital Equipment Purchase (amortized over 5 years)	0.0	16.6	37.4	168
Capital Equipment Lease	0.0	0.0	0.0	165

Group 1

TABLE 14

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	205	$3,880	$4,721	$6,030	205	$3,708	$4,562	$5,653	205
Tuition and Fees	11.7	16.1	21.9	205	624	768	1,029	205	579	742	982	205
Appropriations (all governments)	60.7	69.3	76.0	205	2,553	3,180	4,100	205	2,433	2,978	3,878	205
Gifts, Grants, and Contracts (all sources)	3.8	8.3	15.5	205	181	433	796	205	168	395	755	205
Other Revenues (not auxiliaries)	1.4	2.6	5.1	205	60	128	281	205	52	119	266	205
Tuition and Fees												
Tuition and Fees for Credit	11.4	15.5	21.6	205	588	749	1,012	205	—	—	—	—
Tuition and Fees for Noncredit	0.0	0.1	0.8	205	—	—	—	—	0 *	0 *	18 *	146
Appropriations												
Federal	0.0	0.0	1.1	205	0	0	51	205	0	0	48	205
State	41.7	59.3	70.1	205	1,822	2,623	3,635	205	1,608	2,435	3,291	205
Local	0.0	0.0	18.6	205	0	0	804	205	0	0	759	205
Gifts, Grants, and Contracts												
Federal	0.6	3.0	7.6	205	34	156	416	205	32	148	386	205
State and Local	0.1	2.1	5.3	205	6	89	279	205	6	83	251	205
Private	0.0	0.2	0.8	205	0	9	45	205	0	8	39	205
State and Local Appropriations (combined)	58.8	68.1	74.5	205	2,462	3,069	3,951	205	2,404	2,938	3,743	205

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$792	$1,209	$1,813	96
Service-Area Population / Unduplicated Student Headcount	24.1	41.8	91.9	87

Group 1

TABLE 15

QUARTILES FOR ALL STAFF RATIO AND COURSE-ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	43.6%	50.6%	56.1%	169	14 *	16 *	21 *	169	—	—	—	—
Noncredit Instruction Faculty	0.0	0.7	4.4	169	—	—	—	—	0 **	62 **	433 **	86
All Other Staff (instruction, nonfaculty)	0.0	2.1	6.6	169	131	374	***	169	504	3,190	***	86
Public Service Staff	0.0	0.0	2.1	169	372	***	***	169	1,381	***	***	86
Academic Support Staff	4.9	8.0	11.4	169	77	111	177	169	176	278	483	86
Student Services Staff	7.1	8.8	11.0	169	74	97	122	169	161	255	377	86
Institutional Support Staff	9.6	13.1	16.7	169	48	66	97	169	120	183	245	86
Plant O & M Support Staff	7.5	9.4	11.8	169	66	88	124	169	158	232	359	86
Total	100.0	100.0	100.0	205	7	9	10	169	16	22	29	86

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	14.7%	28.0%	41.3%	175
Noncredit Instruction Faculty	0.0	20.1	100.0	172
All Other Staff (instruction, nonfaculty)	0.0	0.0	3.5	168
Public Service Staff	0.0	0.0	6.2	168
Academic Support Staff	0.0	0.0	9.1	169
Student Services Staff	0.0	0.0	11.5	169
Institutional Support Staff	0.0	0.8	8.2	169
Plant O & M Support Staff	0.0	1.5	13.1	168
Total	11.2	20.4	29.5	166

* Only credit FTE students used.

** Only noncredit student headcount used.

*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	35.2	50.0	68.9	86
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.7	0.9	1.1	169

COURSE-ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) NOT Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	0%	2%	166	0%	0%	1%	148
From 25 to 50 students	11	20	34	166	0	3	12	148
From 15 to 24 students	25	34	50	166	0	25	47	148
From 6 to 14 students	10	22	38	166	0	32	51	148
Less than 6 students	0	3	13	166	0	0	7	148

Group 2

TABLE 16

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total E & G Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	180	$3,609	$4,392	$5,224	180	$3,713	$3,738	$4,423	180
Academic Expenditures	57.5	61.7	65.6	180	2,204	2,680	3,167	180	1,962	2,273	2,679	180
Support Expenditures	32.5	36.2	40.0	180	1,241	1,515	2,012	180	1,076	1,352	1,695	180
Scholarships and Fellowships	0.6	1.6	2.6	180	25	60	120	180	21	52	110	180
Academic												
Instruction (and Research)	46.4	50.5	55.1	180	1,780	2,246	2,546	180	1,620	1,886	2,203	180
Public Service	0.0	0.2	1.3	180	0	8	47	180	0	6	46	180
Academic Support	6.0	9.0	11.7	180	234	382	521	180	221	326	433	180
Support Services												
Student Services	6.8	8.7	10.6	180	292	362	471	180	243	330	416	180
Institutional Support	12.9	15.4	19.3	180	487	669	924	180	420	603	793	180
Plant Operation & Maintenance	9.7	11.0	13.0	180	356	483	644	180	313	417	561	180
Credit Instruction	42.5	48.0	52.1	180	1,725	2,071	2,446	180	—	—	—	—
Noncredit Instruction	0.0	0.7	3.0	180	—	—	—	—	0 *	12 *	95 *	141
Utilities Expenditures	2.4	3.3	4.3	173	103	151	205	173	84	129	175	173
Plant O & M without Utilities	6.5	7.7	9.1	173	248	324	451	173	222	284	383	173
Computer-related Expenditures	1.9	2.9	4.5	142	75	136	203	142	68	120	180	142
Administrative Support	1.0	1.6	2.5	149	36	71	113	149	33	66	104	149
Academic Support	0.2	0.9	1.8	149	11	44	87	149	9	36	76	149

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	First Quartile	Median	Third Quartile	N
Utilities Divided by Building Gross Area (square feet)	$0.87	$1.12	$1.40	162
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.00	$2.57	$3.37	162
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	147

	First Quartile	Median	Third Quartile	N
Estd Bldg Replacement Value Divided by Total FTE Students (cr+ncr)	$5,354	$7,632	$10,538	153
Total Scholarships & Pell Grants Divided by Credit FTE Students	$213	$306	$494	180
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	53%	58%	62%	170

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	56.6%	76.3%	90.6%	141
Development Expenditures	0.0	0.0	6.1	136
Capital Equipment Purchase (amortized over 5 years)	0.0	14.9	29.5	137
Capital Equipment Lease	0.0	0.0	0.0	136

Group 2

TABLE 17

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	180	$3,761	$4,552	$5,365	180	$3,283	$3,867	$4,671	180
Tuition and Fees	10.3	18.1	25.4	180	461	795	1,106	180	432	730	1,023	180
Appropriations (all governments)	60.8	69.4	78.9	180	2,403	3,147	3,873	180	2,163	2,719	3,228	180
Gifts, Grants, and Contracts (all sources)	4.2	6.9	12.3	180	150	328	576	180	139	306	511	180
Other Revenues (not auxiliaries)	0.9	2.2	4.7	180	42	103	216	180	34	93	191	180
Tuition and Fees												
Tuition and Fees for Credit	9.7	17.6	23.6	180	442	783	1,050	180	—	—	—	—
Tuition and Fees for Noncredit	0.0	0.5	1.5	180	—	—	—	—	0 *	6 *	34 *	137
Appropriations												
Federal	0.0	0.0	0.1	180	0	0	2	180	0	0	2	180
State	35.2	54.3	69.0	180	1,636	2,166	2,872	180	1,461	1,931	2,424	180
Local	0.0	11.7	28.7	180	0	537	1,396	180	0	433	1,278	180
Gifts, Grants, and Contracts												
Federal	1.1	2.6	5.7	180	52	113	267	180	42	101	236	180
State and Local	0.5	2.2	5.0	180	22	98	242	180	17	83	193	180
Private	0.0	0.3	0.8	180	0	11	42	180	0	10	37	180
State and Local Appropriations (combined)	59.9	68.6	78.4	180	2,382	3,121	3,873	180	2,152	2,718	3,205	180

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations / Unduplicated Student Headcount	$538	$716	$907	108
Service-Area Population / Unduplicated Student Headcount	11.3	18.6	29.8	103

Group 2

TABLE 18

QUARTILES FOR ALL STAFF RATIO AND COURSE-ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	40.7%	48.8%	55.0%	148	14 *	17 *	21 *	148	—	—	—	—
Noncredit Instruction Faculty	0.0	2.0	8.3	148	—	—	—	—	121 **	296 **	2,243 **	94
All Other Staff (instruction, nonfaculty)	0.0	3.5	8.4	148	104	275	***	148	409	1,232	***	94
Public Service Staff	0.0	0.2	1.8	148	513	4,588	***	148	1,750	14,916	***	94
Academic Support Staff	5.6	8.3	11.1	148	81	121	188	148	294	463	668	94
Student Services Staff	7.0	8.9	11.0	148	84	110	144	148	314	427	557	94
Institutional Support Staff	9.3	12.4	15.3	148	57	75	110	148	207	298	424	94
Plant O & M Support Staff	6.4	9.2	12.1	148	76	105	155	148	278	390	727	94
Total	100.0	100.0	100.0	180	8	9	11	148	28	35	48	94

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	22.6%	34.2%	44.3%	147
Noncredit Instruction Faculty	0.0	99.6	100.0	146
All Other Staff (instruction, nonfaculty)	0.0	0.0	16.9	141
Public Service Staff	0.0	0.0	16.5	140
Academic Support Staff	0.0	7.0	14.2	140
Student Services Staff	0.0	5.9	12.4	139
Institutional Support Staff	0.0	5.2	9.9	140
Plant O & M Support Staff	0.0	3.0	11.0	140
Total	18.5	25.8	32.7	139

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	59.7	77.8	103.5	94
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.7	0.8	1.1	148

COURSE-ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) NOT Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	1%	2%	144	0%	1%	3%	129
From 25 to 50 students	12	22	39	144	3	10	20	129
From 15 to 24 students	27	36	50	144	18	30	50	129
From 6 to 14 students	10	22	35	144	15	35	51	129
Less than 6 students	0	5	13	144	0	1	10	129

Group 3

TABLE 19

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total E & G Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	150	$3,701	$4,461	$5,791	150	$3,116	$3,774	$4,583	150
Academic Expenditures	57.0	62.0	65.8	150	2,280	2,733	3,372	150	1,930	2,282	2,835	150
Support Expenditures	32.2	36.3	40.2	150	1,255	1,606	2,129	150	1,085	1,383	1,725	150
Scholarships and Fellowships	0.7	1.4	2.6	150	27	65	122	150	24	51	99	150
Academic												
Instruction (and Research)	46.6	51.0	55.8	150	1,867	2,300	2,847	150	1,574	1,861	2,281	150
Public Service	0.0	0.4	1.6	150	0	17	65	150	0	12	53	150
Academic Support	5.9	8.6	11.1	150	258	375	529	150	212	321	442	150
Support Services												
Student Services	7.1	8.7	10.6	150	322	389	506	150	253	335	417	150
Institutional Support	12.0	15.6	19.2	150	484	701	986	150	407	568	812	150
Plant Operation & Maintenance	9.6	11.2	12.9	150	383	513	657	150	331	430	531	150
Credit Instruction	42.4	47.1	52.8	150	1,663	2,059	2,582	150	—	—	—	—
Noncredit Instruction	0.0	2.4	5.7	150	—	—	—	—	0 *	39 *	92 *	120
Utilities Expenditures	2.6	3.2	3.9	141	108	143	180	141	88	116	153	141
Plant O & M without Utilities	6.7	7.8	9.3	141	271	342	462	141	234	300	394	141
Computer-related Expenditures	2.3	3.0	4.1	133	97	137	198	133	79	119	156	133
Administrative Support	1.4	1.9	2.5	133	59	84	133	133	49	72	91	133
Academic Support	0.5	1.0	1.7	133	21	44	82	133	18	35	59	133

	First Quartile	Median	Third Quartile	N
Utilities Divided by Building Gross Area (square feet)	$0.98	$1.29	$1.61	134
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$2.40	$3.19	$4.21	134
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.04	$0.05	127

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	First Quartile	Median	Third Quartile	N
Estd Bldg Replacement Value Divided by Total FTE Students (cr+ncr)	$4,717	$7,018	$9,325	135
Total Scholarships & Pell Grants Divided by Credit FTE Students	$159	$283	$479	149
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	53%	58%	63%	140

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	56.8%	74.8%	87.5%	133
Development Expenditures	0.0	0.0	8.6	130
Capital Equipment Purchase (amortized over 5 years)	1.5	12.7	22.4	130
Capital Equipment Lease	0.0	0.0	11.0	130

Group 3

TABLE 20

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	150	$3,862	$4,605	$5,849	150	$3,300	$3,952	$4,616	150
Tuition and Fees	11.9	18.6	26.1	150	570	978	1,222	150	405	792	1,061	150
Appropriations (all governments)	60.3	69.5	77.6	150	2,648	3,089	3,946	150	2,266	2,626	3,145	150
Gifts, Grants, and Contracts (all sources)	4.0	6.9	10.8	150	177	319	552	150	147	283	460	150
Other Revenues (not auxiliaries)	1.7	3.1	5.0	150	79	136	252	150	62	119	209	150
Tuition and Fees												
Tuition and Fees for Credit	9.9	16.8	24.0	150	467	884	1,159	150	—	—	—	—
Tuition and Fees for Noncredit	0.0	1.0	2.5	150	—	—	—	—	0 *	17 *	50 *	123
Appropriations												
Federal	0.0	0.0	0.2	150	0	0	10	150	0	0	9	150
State	29.4	39.7	60.6	150	1,560	1,918	2,570	150	1,244	1,620	2,167	150
Local	8.8	23.1	35.8	150	448	984	1,760	150	296	797	1,449	150
Gifts, Grants, and Contracts												
Federal	1.1	2.8	6.0	150	56	120	311	150	48	107	239	150
State and Local	0.8	2.5	5.1	150	34	112	249	150	28	88	193	150
Private	0.0	0.2	0.8	150	0	11	36	150	0	8	30	150
State and Local Appropriations (combined)	59.9	68.8	76.9	150	2,627	3,081	3,946	150	2,259	2,586	3,143	150

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$394	$530	$731	100

Service-Area Population				
Unduplicated Student Headcount	9.3	12.4	19.0	98

Group 3

TABLE 21

QUARTILES FOR ALL STAFF RATIO AND COURSE-ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH A HEADCOUNT ENROLLMENT OF GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	37.7%	44.5%	50.6%	115	15 *	18 *	23 *	115	—	—	—	—
Noncredit Instruction Faculty	0.0	4.4	10.0	115	—	—	—	—	169 **	436 **	6,542 **	82
All Other Staff (instruction, nonfaculty)	1.5	4.7	10.2	115	96	202	597	115	398	832	3,175	82
Public Service Staff	0.0	0.3	1.8	115	518	3,602	***	115	2,411	25,649	***	82
Academic Support Staff	5.5	8.4	12.5	115	77	116	169	115	381	551	906	82
Student Services Staff	7.1	9.2	11.4	115	80	109	144	115	358	534	910	82
Institutional Support Staff	9.2	11.9	14.5	115	56	77	127	115	268	379	579	82
Plant O & M Support Staff	7.7	9.7	12.3	115	75	110	148	115	329	499	855	82
Total	100.0	100.0	100.0	150	8	10	11	115	36	48	66	82

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	16.8%	35.6%	47.1%	114
Noncredit Instruction Faculty	0.0	87.1	100.0	111
All Other Staff (instruction, nonfaculty)	0.0	4.3	20.0	111
Public Service Staff	0.0	0.0	11.1	111
Academic Support Staff	0.0	6.6	17.0	110
Student Services Staff	0.0	8.0	16.3	109
Institutional Support Staff	0.0	7.2	16.3	110
Plant O & M Support Staff	0.0	4.0	12.5	110
Total	15.6	27.0	37.4	105

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	69.8	97.6	140.5	82
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.8	1.0	1.2	115

COURSE-ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) NOT Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	1%	1%	104	0%	1%	5%	92
From 25 to 50 students	17	29	42	104	7	10	25	92
From 15 to 24 students	25	35	45	104	20	31	48	92
From 6 to 14 students	9	20	27	104	10	30	44	92
Less than 6 students	0	4	12	104	0	4	15	92

Group 4

TABLE 22

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total E & G Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	108	$4,215	$5,511	$6,723	108	$3,901	$4,929	$6,101	108
Academic Expenditures	52.9	58.8	63.1	108	2,451	3,093	3,895	108	2,290	2,740	3,512	108
Support Expenditures	35.4	38.8	43.7	108	1,669	2,103	2,727	108	1,515	1,992	2,488	108
Scholarships and Fellowships	0.9	1.9	3.6	108	49	110	199	108	46	105	191	108
Academic												
Instruction (and Research)	40.9	47.6	54.3	108	1,972	2,597	3,443	108	1,819	2,364	3,012	108
Public Service	0.0	0.0	0.7	108	0	0	43	108	0	0	42	108
Academic Support	5.1	8.4	11.5	108	284	446	715	108	259	413	626	108
Support Services												
Student Services	7.3	9.1	12.3	108	378	507	642	108	343	465	616	108
Institutional Support	14.0	16.6	20.4	108	685	909	1,336	108	622	850	1,174	108
Plant Operation & Maintenance	9.7	11.2	14.8	108	472	625	956	108	431	561	856	108
Credit Instruction	39.4	46.4	52.3	108	1,853	2,447	3,238	108	—	—	—	—
Noncredit Instruction	0.0	0.2	2.1	108	—	—	—	—	0 *	0 *	42 *	79
Utilities Expenditures	2.8	3.5	4.7	104	144	201	293	104	133	185	250	104
Plant O & M without Utilities	6.1	7.8	10.6	104	285	406	705	104	265	369	604	104
Computer-related Expenditures	1.5	2.7	4.8	82	75	159	268	82	69	126	248	82
Administrative Support	0.3	1.1	2.2	91	15	61	148	91	15	56	136	91
Academic Support	0.2	0.7	2.0	91	11	41	110	91	10	40	93	91

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	First Quartile	Median	Third Quartile	N
Utilities Divided by Building Gross Area (square feet)	$0.72	$0.92	$1.16	98
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.30	$2.01	$2.98	98
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.02	$0.03	$0.05	87

	First Quartile	Median	Third Quartile	N
Estd Bldg Replacement Value Divided by Total FTE Students (cr+ncr)	$6,887	$10,846	$16,730	91
Total Scholarships & Pell Grants Divided by Credit FTE Students	$337	$513	$688	108
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	49%	56%	63%	102

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	39.5%	76.4%	99.9%	78
Development Expenditures	0.0	0.0	0.0	77
Capital Equipment Purchase (amortized over 5 years)	0.0	17.5	56.2	81
Capital Equipment Lease	0.0	0.0	0.0	79

Group 4

TABLE 23

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	108	$4,407	$5,756	$6,918	108	$4,089	$5,132	$6,385	108
Tuition and Fees	10.4	14.7	19.1	108	628	779	1,057	108	571	766	988	108
Appropriations (all governments)	64.7	72.7	79.1	108	3,160	4,076	5,145	108	2,906	3,660	4,647	108
Gifts, Grants, and Contracts (all sources)	2.4	7.0	12.0	108	113	342	772	108	91	309	746	108
Other Revenues (not auxiliaries)	1.2	2.9	5.3	108	60	166	367	108	55	155	323	108
Tuition and Fees												
Tuition and Fees for Credit	9.7	13.9	18.1	108	585	761	1,054	108	—	—	—	—
Tuition and Fees for Noncredit	0.0	0.1	0.9	108	—	—	—	—	0 *	0 *	15 *	83
Appropriations												
Federal	0.0	0.0	0.9	108	0	0	48	108	0	0	47	108
State	47.8	63.9	72.5	108	2,436	3,333	4,406	108	2,265	2,943	3,989	108
Local	0.0	.0	19.7	108	0	1	1,283	108	0	1	1,071	108
Gifts, Grants, and Contracts												
Federal	0.5	2.2	7.1	108	33	159	518	108	28	147	466	108
State and Local	0.1	0.8	3.5	108	3	56	251	108	3	55	197	108
Private	0.0	0.1	0.7	108	0	4	37	108	0	3	34	108
State and Local Appropriations (combined)	64.0	71.7	77.5	108	3,004	3,939	5,038	108	2,856	3,596	4,545	108

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations				
Unduplicated Student Headcount	$657	$1,128	$1,952	56
Service-Area Population				
Unduplicated Student Headcount	11.7	40.8	95.1	54

Group 4

TABLE 24

QUARTILES FOR ALL STAFF RATIO AND COURSE-ENROLLMENT DISTRIBUTION CATEGORIES FOR INSTITUTIONS WITH AN FTE ENROLLMENT OF LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	38.8%	48.2%	56.7%	90	12 *	15 *	17 *	90	—	—	—	—
Noncredit Instruction Faculty	0.0	0.9	6.0	90	—	—	—	—	0 **	85 **	1,352 **	51
All Other Staff (instruction, nonfaculty)	0.0	0.0	4.9	90	122	***	***	90	752	***	***	51
Public Service Staff	0.0	0.0	1.6	90	305	***	***	90	1,940	***	***	51
Academic Support Staff	5.0	7.6	12.2	90	54	98	161	90	185	326	572	51
Student Services Staff	7.1	9.3	11.5	90	58	79	114	90	168	277	534	51
Institutional Support Staff	10.4	13.5	17.4	90	36	54	82	90	126	195	297	51
Plant O & M Support Staff	6.4	9.0	11.5	90	55	78	118	90	163	276	481	51
Total	100.0	100.0	100.0	108	6	8	9	90	17	24	41	51

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	10.0%	28.4%	42.6%	90
Noncredit Instruction Faculty	0.0	66.7	100.0	90
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.5	90
Public Service Staff	0.0	0.0	0.0	90
Academic Support Staff	0.0	0.0	9.8	90
Student Services Staff	0.0	0.0	13.8	90
Institutional Support Staff	0.0	0.0	10.9	90
Plant O & M Support Staff	0.0	0.0	15.7	90
Total	10.2	19.7	30.2	89

* Only credit FTE students used.

** Only noncredit student headcount used.

*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	38.3	54.0	82.5	51
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.6	0.9	1.1	90

COURSE-ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) NOT Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	0%	1%	88	0%	0%	1%	84
From 25 to 50 students	5	15	28	88	0	5	14	84
From 15 to 24 students	25	34	50	88	0	19	38	84
From 6 to 14 students	11	27	41	88	0	34	58	84
Less than 6 students	0	2	15	88	0	0	9	84

Group 5

TABLE 25
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Expenditures by Major Function:	As a Proportion of Total E & G Expenditures (excluding auxiliaries and transfers)				Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	101	$4,235	$5,049	$6,221	101	$3,517	$4,576	$5,364	101
Academic Expenditures	58.3	63.5	69.3	101	2,696	3,162	4,018	101	2,179	2,682	3,462	101
Support Expenditures	29.4	35.2	39.9	101	1,364	1,857	2,305	101	1,136	15,581	2,005	101
Scholarships and Fellowships	0.5	1.2	2.2	101	24	60	122	101	21	49	105	101
Academic												
Instruction (and Research)	47.3	52.4	60.5	101	2,202	2,651	3,475	101	1,754	2,262	3,037	101
Public Service	0.0	0.0	0.8	101	0	0	48	101	0	0	44	101
Academic Support	3.6	7.3	11.8	101	206	415	672	101	160	347	525	101
Support Services												
Student Services	6.3	7.7	9.7	101	310	398	555	101	249	359	460	101
Institutional Support	12.4	16.3	20.1	101	661	824	1,129	101	513	709	995	101
Plant Operation & Maintenance	8.3	10.1	11.9	101	404	518	671	101	333	450	567	101
Credit Instruction	41.5	49.5	55.7	101	1,960	2,440	3,224	101	—	—	—	—
Noncredit Instruction	0.0	0.9	7.6	101	—	—	—	—	0 *	18 *	86 *	86
Utilities Expenditures	2.4	3.1	4.1	96	116	162	230	96	95	136	191	96
Plant O & M without Utilities	5.2	6.7	8.7	96	263	327	460	96	212	286	401	96
Computer-related Expenditures	2.1	3.1	5.3	78	115	183	241	78	85	146	231	78
Administrative Support	0.5	1.4	2.3	86	25	81	140	86	20	58	128	86
Academic Support	0.4	1.1	2.5	86	21	64	131	86	16	43	117	86

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

	First Quartile	Median	Third Quartile	N
Utilities Divided by Building Gross Area (square feet)	$0.72	$1.00	$1.33	87
Plant O&M without Utilities Divided by Building Gross Area (square feet)	$1.45	$2.04	$2.79	87
Plant O&M without Utilities Divided by Building Replacement Value (est.)	$0.03	$0.03	$0.05	86

	First Quartile	Median	Third Quartile	N
Estd Bldg Replacement Value Divided by Total FTE Students (cr+ncr)	$5,338	$7,234	$10,956	90
Total Scholarships & Pell Grants Divided by Credit FTE Students	$264	$391	$586	100
Total Current Fund Salaries & Wages Divided by Total Current Fund Expenses + MT	51%	55%	63%	94

	Median Percentage of Computer-related Expenditures by Type			
	First Quartile	Median	Third Quartile	N
Total Computer-related Expenditures				
Operating Expenditures	46.5%	68.8%	88.5%	76
Development Expenditures	0.0	0.0	4.9	76
Capital Equipment Purchase (amortized over 5 years)	0.2	14.8	34.9	77
Capital Equipment Lease	0.0	0.0	0.0	76

Group 5

TABLE 26

QUARTILES FOR ALL REVENUE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Revenues by Major Function:	As a Percentage of Total Revenues (excluding auxiliaries)				Revenues per Credit FTE Student (in dollars)				Revenues per Credit plus Noncredit FTE Student (in dollars)			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	101	$4,552	$5,342	$6,517	101	$3,760	$4,631	$5,583	101
Tuition and Fees	9.9	14.6	20.1	101	562	838	1,154	101	420	772	1,019	101
Appropriations (all governments)	63.8	71.3	80.1	101	3,058	3,931	4,706	101	2,577	3,162	4,169	101
Gifts, Grants, and Contracts (all sources)	3.2	7.1	12.0	101	147	409	688	101	122	340	578	101
Other Revenues (not auxiliaries)	1.0	2.6	5.2	101	47	138	348	101	35	119	289	101
Tuition and Fees												
Tuition and Fees for Credit	9.2	13.9	17.8	101	535	769	1,083	101	—	—	—	—
Tuition and Fees for Noncredit	0.0	0.7	1.8	101	—	—	—	—	0 *	6 *	33 *	86
Appropriations												
Federal	0.0	0.0	1.2	101	0	0	58	101	0	0	51	101
State	40.0	60.3	71.8	101	2,001	3,160	3,962	101	1,665	2,424	3,292	101
Local	0.0	6.8	21.1	101	0	389	1,283	101	0	244	972	101
Gifts, Grants, and Contracts												
Federal	0.6	3.5	8.2	101	30	200	491	101	24	157	415	101
State and Local	0.3	1.0	3.4	101	14	63	218	101	12	57	174	101
Private	0.0	0.1	0.8	101	0	7	44	101	0	5	32	101
State and Local Appropriations (combined)	61.4	70.6	78.7	101	3,015	3,929	4,694	101	2,535	3,128	4,012	101

* No credit FTE students included in denominator; only noncredit headcount enrollment used.

Total Appropriations Unduplicated Student Headcount	$475	$695	$1,266	72
Service-Area Population Unduplicated Student Headcount	9.7	16.7	76.3	66

Group 5

TABLE 27

QUARTILES FOR ALL STAFF RATIO AND COURSE-ENROLLMENT DISTRIBUTION CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)				Total FTE Students (credit + noncredit) per FTE Staff				Unduplicated Student Headcount (credit + noncredit) per FTE Staff			
	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
Instruction												
Credit Instruction Faculty	40.5%	48.2%	55.9%	84	13 *	15 *	17 *	84	—	—	—	—
Noncredit Instruction Faculty	0.0	2.3	12.1	84	—	—	—	—	50 **	205 **	830 **	63
All Other Staff (instruction, nonfaculty)	0.0	1.6	6.8	84	118	530	***	84	568	3,133	***	63
Public Service Staff	0.0	0.0	0.7	84	1,261	***	***	84	7,471	***	***	63
Academic Support Staff	3.8	6.9	10.9	84	81	123	197	84	283	478	897	63
Student Services Staff	6.3	7.7	9.7	84	79	110	148	84	266	496	908	63
Institutional Support Staff	10.6	14.2	17.3	84	45	65	89	84	158	291	494	63
Plant O & M Support Staff	5.6	8.4	11.0	84	72	105	166	84	255	481	919	63
Total	100.0	100.0	100.0	101	7	9	10	84	21	36	55	63

Staff by Major Function:	Part-Time FTE Staff as a Percentage of Total FTE Staff IN EACH SPECIFIC STAFFING CATEGORY ONLY			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	10.3%	26.1%	40.1%	82
Noncredit Instruction Faculty	0.0	43.0	100.0	82
All Other Staff (instruction, nonfaculty)	0.0	0.0	8.0	81
Public Service Staff	0.0	0.0	0.0	81
Academic Support Staff	0.0	0.0	7.4	81
Student Services Staff	0.0	4.5	14.3	81
Institutional Support Staff	0.0	3.1	10.0	81
Plant O & M Support Staff	0.0	0.0	12.5	81
Total	12.3	23.3	30.6	80

* Only credit FTE students used.
** Only noncredit student headcount used.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount Total FTE Staff (nonfaculty)	51.1	87.6	131.0	63
Total FTE Staff (nonfaculty) Total FTE Faculty (cr. + ncr.)	0.6	0.8	1.1	84

COURSE-ENROLLMENT DISTRIBUTIONS	Median Percentage of Classes (including sections) Offered for Credit as Distributed among Size Categories				Median Percentage of Classes (including sections) NOT Offered for Credit as Distributed among Size Categories			
Class Size								
More than 50 students	0%	0%	1%	85	0%	0%	1%	80
From 25 to 50 students	6	15	30	85	0	5	12	80
From 15 to 24 students	25	37	50	85	1	26	44	80
From 6 to 14 students	11	25	42	85	5	40	60	80
Less than 6 students	0	4	11	85	0	0	7	80

APPENDIX A
METHOD

Beginning in October 1978, staff members of the three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics (NCES, now CES) agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W.L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

Future years of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. NACUBO's Two-Year Colleges Committee continued to provide project continuity and special support.

The project made use of unedited Integrated Postsecondary Education Data System (IPEDS, formerly HEGIS) finance data. Each participating institution was asked to carefully complete the IPEDS finance survey, due to CES by November 15, 1987.

In addition to the use of IPEDS finance data, a separate survey of 770 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Current Fund expenditures for salaries and wages.

The five previous years' studies incorporated information on computer-related expenditures. Gratitude is owed to Maurice P. Arth for his two previous studies of computer-related expenditures for community colleges. This study's computer survey, wholly derived from those by Mr. Arth, requested information on:

1. How computer services (both hardware and software) are provided.
2. Type of computer system.
3. Computer-related expenditures, including a breakdown by operating, development, equipment purchase, and equipment lease.
4. Percentage breakdown of computer-related expenditures between administrative and academic support.

Five hundred and thirty-five of those surveyed provided usable responses, and their data are utilized in this report. Appendix B contains copies of the questionnaires, while Appendix C contains definitions of terms. Appendix D lists all participating institutions.

The NACUBO Two-Year Colleges Committee approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of previous years. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit headcount enrollment less than 5,000.
2. Total credit and noncredit headcount enrollment from 5,000 through 15,000.
3. Total credit and noncredit headcount enrollment greater than 15,000.
4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall-term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall-term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in the earlier studies. The NACUBO survey requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by CES to determine full-time equivalents. From FY85 forward, it was requested that credit FTE enrollment be calculated by dividing the total number of credit hours (opening fall) by 15 (see Appendix B).

Institutions unable to obtain all the requested information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there were 770 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each branch from those of its affiliate university.

Data were gathered and coded from October 1987 through January 1988. Analysis was conducted during February 1988. All financial statistics are for FY 1986-87; enrollments are for fall 1986 (except noncredit enrollment, which are based on 1986-87 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a more reliable final report.

APPENDIX B
SAMPLE SURVEY

1986-87 Comparative Financial Statistics For Public Community and Junior Colleges

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions. This is the comparative financial data survey form for fiscal year 1986-87. Data should be drawn from the same records used to prepare the IPEDS financial statistics survey for 1986-87 [ED(CS) Form G50-14P-F (to be returned to CES by November 15, 1987]. Community colleges with branch campuses should report total system activity.

A partially completed form is useful to us; however, it is essential that the following be provided:

- Enrollment figures (question no. 1)
- Revenues and expenditures (*pages 1 and 2* of the IPEDS finance form)

Please return this completed survey and a copy of the IPEDS finance form by *November 15, 1987* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, D.C. 20036. If you have any questions, please call *Anna Marie Cirino or Alfonso de Lucio* at NACUBO: telephone *202/861-2535*.

Name of Institution ______________________________

Address ______________________________

City ______________ State ______________ Zip ______________

Person Completing Questionnaire

______________ ______________ ______________
(Name) (Title) (Phone)

FICE Code ______ Check one only: ____ Comprehensive (academic & vocational/technical) ____ Primarily voc./tech.

1. Total credit FTE enrollment: total credit hours (opening fall 1986) divided by 15 ______

Noncredit student headcount enrollment (1986-87) divided by 20 + ______

Total FTE enrollment = ______

2. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

Unduplicated student headcount for credit students ______

Unduplicated student headcount for noncredit students ______

3. Estimate what percentage of instructional expenses (line B-1, IPEDS finance form) was used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

Percentage instructional expenses that is **non**credit ______%

4. Was the "public service" category on the IPEDS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

Public service includes some noncredit instruction ______ Yes ______ No

If yes, estimate the percentage of public service that is noncredit instruction ______%

5. How much of the operations and maintenance figure shown on the IPEDS finance form (line B-8) was spent for utilities? Include electricity, water, waste disposal, gas, heating oil, and coal.

Utilities costs $______

6. What was the amount paid out in salaries and wages for the year? Include only **current fund** salaries and wages that were reported as current fund expenditures (line B-22, IPEDS finance form). Do not include staff benefit expenditures. Do not include wages to students.

Total salaries and wages $______

7. What proportion of tuition and fees (IPEDS finance form, line A-1) was received as payment for **non**credit instruction?

Percentage tuition and fees for **non**credit instruction ______%

8. What is the total gross area of all campus buildings in square feet?

Gross area of buildings ______ square feet

9. Estimate the population of the geographic area that your institution serves.

Service area population ______

10. What proportion of your course sections enrolled:

	Credit	**Noncredit**
More than 50 students	______%	______%
25-50 students	______	______
15-24 students	______	______
6-14 students	______	______
Fewer than 6 students	______	______
	100%	100%

11. How many full-time equivalent personnel were authorized in the following educational and general functional categories? If significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study.
(See *College and University Business Administration*, 4th ed., pp. 404-412 for definitions of categories.)

Functional Category	**Number of Full-Time Personnel**	**Number of Part-Time Personnel (FTE)**	**Total Number of Full-Time Equivalent Personnel**
Instruction			
Instructional Faculty — credit	______ +	______	______
Instructional Faculty — noncredit	______	______	______
All other staff	______	______	______
Public service	______	______	______
Academic support	______	______	______
Student services	______	______	______
Institutional support	______	______	______
Plant operation and maintenance	______	______	______
Total	______ +	______	______

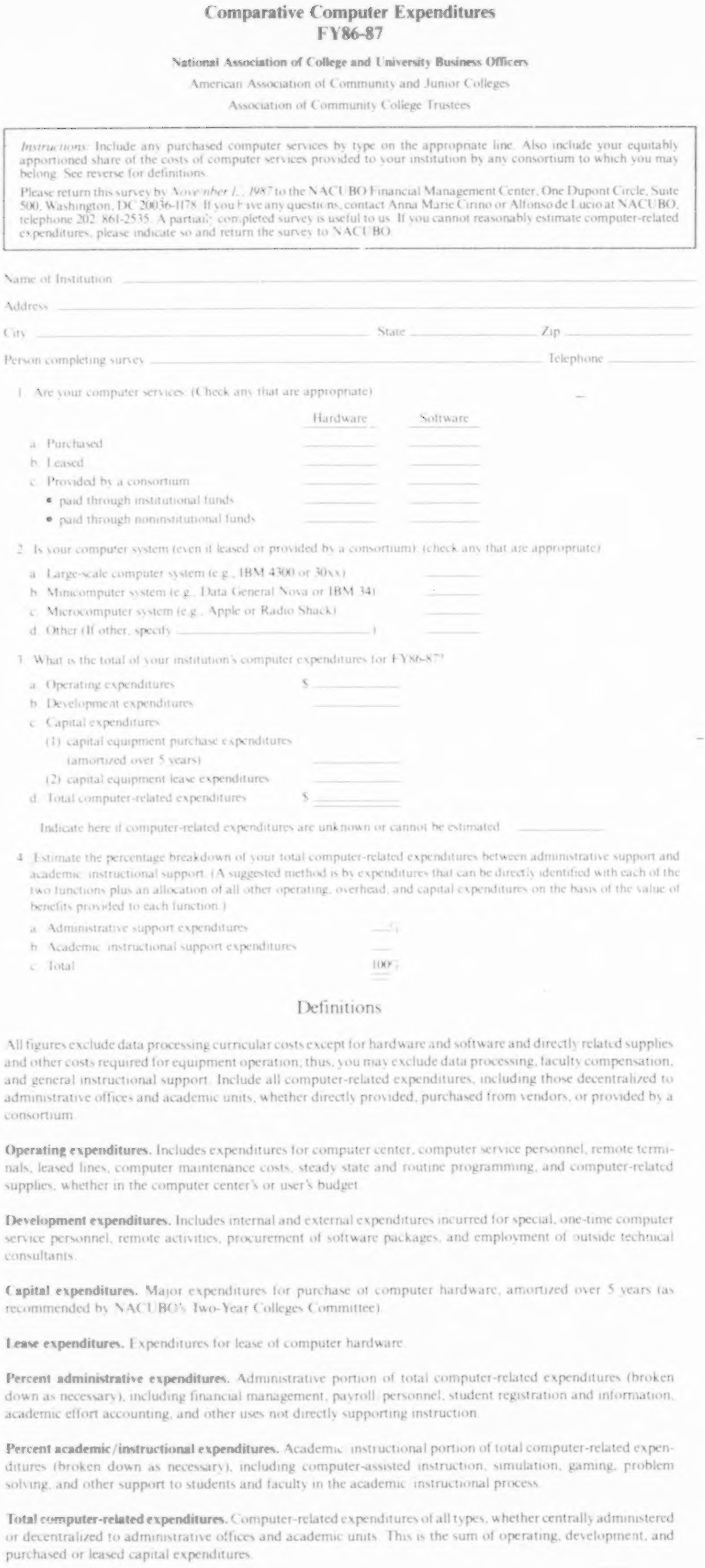
12. To assist in future planning, indicate how this report is used by your institution. Check all that are appropriate.

Internal
____ Board of trustees
____ Staff
____ Faculty
____ Other

External
____ Legislature
____ State system
____ Regional system
____ Other

Additional comments ______________________________

APPENDIX B
SAMPLE SURVEY



Comparative Computer Expenditures
FY86-87

National Association of College and University Business Officers
American Association of Community and Junior Colleges
Association of Community College Trustees

Instructions: Include any purchased computer services by type on the appropriate line. Also include your equitably apportioned share of the costs of computer services provided to your institution by any consortium to which you may belong. See reverse for definitions.

Please return this survey by *November 1, 1987* to the NACUBO Financial Management Center, One Dupont Circle, Suite 500, Washington, DC 20036-1178. If you have any questions, contact Anna Marie Cirino or Alfonso de Lucio at NACUBO, telephone 202/861-2535. A partially completed survey is useful to us. If you cannot reasonably estimate computer-related expenditures, please indicate so and return the survey to NACUBO.

Name of Institution ______________________________

Address ______________________________

City ______________________ State __________ Zip __________

Person completing survey ______________________ Telephone __________

1. Are your computer services: (Check any that are appropriate)

	Hardware	Software
a. Purchased	______	______
b. Leased	______	______
c. Provided by a consortium	______	______
• paid through institutional funds	______	______
• paid through noninstitutional funds	______	______

2. Is your computer system (even if leased or provided by a consortium): (check any that are appropriate)

a. Large-scale computer system (e.g., IBM 4300 or 30xx) ______
b. Minicomputer system (e.g., Data General Nova or IBM 34) ______
c. Microcomputer system (e.g., Apple or Radio Shack) ______
d. Other (If other, specify ______________________) ______

3. What is the total of your institution's computer expenditures for FY86-87?

a. Operating expenditures $ __________
b. Development expenditures __________
c. Capital expenditures
(1) capital equipment purchase expenditures (amortized over 5 years) __________
(2) capital equipment lease expenditures __________
d. Total computer-related expenditures $ __________

Indicate here if computer-related expenditures are unknown or cannot be estimated __________

4. Estimate the percentage breakdown of your total computer-related expenditures between administrative support and academic/instructional support. (A suggested method is by expenditures that can be directly identified with each of the two functions plus an allocation of all other operating, overhead, and capital expenditures on the basis of the value of benefits provided to each function.)

a. Administrative support expenditures ____%
b. Academic/instructional support expenditures ____
c. Total 100%

Definitions

All figures exclude data processing curricular costs except for hardware and software and directly related supplies and other costs required for equipment operation; thus, you may exclude data processing, faculty compensation, and general instructional support. Include all computer-related expenditures, including those decentralized to administrative offices and academic units, whether directly provided, purchased from vendors, or provided by a consortium.

Operating expenditures. Includes expenditures for computer center, computer service personnel, remote terminals, leased lines, computer maintenance costs, steady state and routine programming, and computer-related supplies, whether in the computer center's or user's budget.

Development expenditures. Includes internal and external expenditures incurred for special, one-time computer service personnel, remote activities, procurement of software packages, and employment of outside technical consultants.

Capital expenditures. Major expenditures for purchase of computer hardware, amortized over 5 years (as recommended by NACUBO's Two-Year Colleges Committee).

Lease expenditures. Expenditures for lease of computer hardware.

Percent administrative expenditures. Administrative portion of total computer-related expenditures (broken down as necessary), including financial management, payroll/personnel, student registration and information, academic effort accounting, and other uses not directly supporting instruction.

Percent academic/instructional expenditures. Academic/instructional portion of total computer-related expenditures (broken down as necessary), including computer-assisted instruction, simulation, gaming, problem solving, and other support to students and faculty in the academic/instructional process.

Total computer-related expenditures. Computer-related expenditures of all types, whether centrally administered or decentralized to administrative offices and academic units. This is the sum of operating, development, and purchased or leased capital expenditures.

Reprinted from College and University Business Administration 4th ed. (Washington, D.C.: NABUBO, 1982), pp. 404-413.

Educational and General

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration – for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions – instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials – for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures – for example, computing support – directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded*.

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded.*

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently-enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships—from restricted or unrestricted current funds—in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit headcount enrollment less than 5,000.
Group 2: Total credit and noncredit headcount enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit headcount enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1, 2, and 3.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alabama Aviation & Technical College (1,4,5)
Alexander City State Junior College (1,4)
Atmore State Technical College (1,4,5)
Brewer State Junior College (1,4)
Chattahoochee Valley State Community College (1)
Douglas MacArthur State Technical College (1,4,5)
Enterprise State Junior College (2)
Harry M. Ayers State Technical College (1,4,5)
Hobson State Technical College (1,4,5)
J.F. Drake State Technical College (1,4,5)
J.M. Patterson State Technical College (1,4,5)
Jefferson Davis State Junior College (1,4)
Jefferson State Junior College (2)
John C. Calhoun State Community College (1)
Lurleen B. Wallace State Junior College (1,4)
Muscle Shoals State Technical College (1,5)
N.F. Nunnelley State Technical College (1,4,5)
Northeast Alabama State Junior College (1,4)
Northwest Alabama State Junior College (1,5)
Northwest Alabama State Technical College (1,4)
Opelika State Technical College (1,4,5)
Patrick Henry State Junior College (1,4)
Reid State Technical College (1,4,5)
Southern Union State Junior College (2)
Southwest State Technical College (1,4,5)
Sparks State Technical College (1,4,5)
Trenholm State Technical College (1,4,5)
Wallace State Community College at Hanceville (1)
Wallace State Community College at Dothan (3)

ARIZONA

Arizona Western College (1)
Cochise College (2)
Maricopa Community College District (3)
Mohave Community College (1)
Navajo Community College (1,4)
Northland Pioneer College (2)
Pima Community College District (3)
Yavapai Community College (2)

ARKANSAS

East Arkansas Community College (1,4)
Mississippi County Community College (1)
North Arkansas Community College (1)
Phillips County Community College (1)
Rich Mountain Community College (1,4)

CALIFORNIA

Allan Hancock Joint Community College District (2)
Butte College (2)

CALIFORNIA (Cont.)

Cabrillo Community College District (2)
Cerritos Community College (3)
Chabot College (2)
Chaffey Community College (3)
Coachella Valley Community College District (3)
Coast Community College District (3)
College of the Redwoods (2)
Cuesta College (1)
El Camino Community College (3)
Foothill-DeAnza Community College District (3)
Glendale Community College District (3)
Grossmont-Cuyamaca Community College District (3)
Hartnell College (2)
Long Beach Community College District (3)
Los Angeles Community College District (3)
Los Rios Community College (3)
Mendocino-Lake Community College District (1,4)
Merced College (3)
Napa Valley Community College District (3)
Ohlone College (Fremont-Newark Community College District) (2)
Palo Verde Community College District (1)
Palomar Community College (2)
Riverside Community College District (3)
San Diego Community College District (3)
San Francisco Community College District (3)
San Joaquin Delta College (3)
Santa Barbara Community College District (3)
Santa Monica Community College (3)
Shasta-Tehama-Trinity Joint Community College District (3)
Sierra College (3)
Siskiyou Joint Community College (1)
State Center Community College District (2)
Taft College (1,4)
Victor Valley Community College District (2)
West Valley-Mission Community College District (3)
Yosemite Community College District (2)
Yuba Community College District (3,5)

COLORADO

Aims Community College (2,4)
Arapahoe Community College (3)
Colorado Mountain College (3)
Colorado Northwestern Community College (1,4)
Community College of Aurora (1,4)
Community College of Denver (2)
Front Range Community College (2)
Lamar Community College (1,4)
Morgan Community College (1,4)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pikes Peak Community College (1)
Pueblo Community College (1)
Red Rocks Community College (2)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater Hartford Community College (1)
Greater New Haven State Technical College (1,4,5)
Housatonic Community College (1,4)
Mattatuck Community College (2)
Middlesex Community College (1)
Norwalk State Technical College (1,4,5)
Quinebaug Valley Community College (1,4)
South Central Community College (1,4)
Thames Valley State Technical College (1,4,5)
Tunxis Community College (1)
Waterbury State Technical College (1,4,5)

DELAWARE

Delaware Technical and Community College (3,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (2,5)
Daytona Beach Community College (3)
Edison Community College (2)
Florida Community College at Jacksonville (3)
Florida Keys Community College (2,4)
Hillsborough Community College (3)
Indian River Community College (3)
Lake City Community College (1)
Lake-Sumter Community College (1,4)
Manatee Community College (2)
Miami-Dade Community College (3)
North Florida Junior College (1,4)
Palm Beach Junior College (3)
Pasco-Hernando Community College (2)
Pensacola Junior College (3)
Santa Fe Community College (3)
Seminole Community College (3)
South Florida Community College (2)
St. Petersburg Junior College (3)
Tallahassee Community College (2)
Valencia Community College (3)

GEORGIA

Abraham Baldwin Agricultural College (1)
Albany Junior College (2)
Atlanta Junior College (1,4)
Bainbridge Junior College (1,4)
Brunswick Junior College (2)
Dekalb College (3)
Emanuel County Junior College (2,4)
Gainesville Junior College (2)
Macon Junior College (2)
Middle Georgia College (2)
South Georgia College (1,4)
Waycross College (1,4)

IDAHO

College of Southern Idaho (1)
North Idaho College (1)

ILLINOIS

Belleville Area College (3)
Black Hawk College (1)
Carl Sandburg College (2)
City Colleges of Chicago (3)
College of DuPage (3)
College of Lake County (3)
Danville Area Community College (1)
Elgin Community College (2)
Illinois Eastern Community Colleges (3)
John A. Logan College (1)
John Wood Community College (3)
Joliet Junior College (3)
Kaskaskia College (2)
Kishwaukee College (2)
Lewis and Clark Community College (2)
Lincoln Land Community College (2)
Morton College (1)
Oakton Community College (3)
Parkland College (2)
Prairie State College (2)
Rock Valley College (2)
Sauk Valley Community College (1)
Shawnee Community College (1)
Southeastern Illinois College (1)
Spoon River College (1)
Thornton Community College (3,5)
Triton College (3)
Waubonsee Community College (1)
William Rainey Harper College (3)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (2)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College District (3)
Hawkeye Institute of Technology (3,4,5)
Iowa Valley Community College District (2)
Iowa Western Community College (3)
North Iowa Area Community College (3)
Northeast Iowa Technical Institute (3,5)
Southeastern Community College (3)

KANSAS

Barton County Community College (2)
Butler County Community College (2)
Coffeyville Community College (1,4)
Cowley County Community College (1,4)
Fort Scott Community College (1,4)
Garden City Community College (1,4)
Highland Community College (1,4)
Hutchinson Community College (1)
Johnson County Community College (3)
Kansas City Kansas Community College (2)
Labette Community College (2)
Neosho County Community College (1,4)
Pratt Community College (1,4)
Seward County Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

MAINE

Eastern Maine Vocational/Technical Institute (1,4,5)
Northern Maine Vocational Technical Institute (1,5)
Washington County Vocational Technical Institute (1,5)

MARYLAND

Allegany Community College (2)
Anne Arundel Community College (3)
Catonsville Community College (3)
Charles County Community College (2)
Chesapeake College (2,4)
Community College of Baltimore (3)
Dundalk Community College (3)
Essex Community College (3)
Frederick Community College (2)
Hagerstown Junior College (2,4)
Harford Community College (3)
Howard Community College (3)
Montgomery Community College (3)
Prince George's Community College (3)
Wor-Wic Tech Community College (1,4,5)

MASSACHUSETTS

Berkshire Community College (1)
Bunker Hill Community College (2)
Greenfield Community College (1)
Holyoke Community College (1)
Massachusetts Bay Community College (2)
Massasoit Community College (1)
Mount Wachusett Community College (1)
North Shore Community College (2)
Quincy Junior College (1)

MICHIGAN

Alpena Community College (1)
Bay de Noc Community College (1)
Henry Ford Community College (3)
Jackson Community College (1)
Kirtland Community College (1)
Lake Michigan College (2)
Lansing Community College (3,5)
Macomb Community College (3)
Mid Michigan Community College (1)
Monroe County Community College (2)
Montcalm Community College (1)
Mott Community College (3)
Muskegon Community College (2)
Northwestern Michigan College (2)
Oakland Community College (3)
Schoolcraft College (2)
St. Clair County Community College (2)
Washtenaw Community College (3,5)
West Shore Community College (1,4)

MINNESOTA

Alexandria Vocational Technical Institute (3,5)
Anoka-Ramsey Community College (2)
Austin Community College (1,4)
Clearwater Community College Region (1,4)
Inver Hills Community College (2)
Lakewood Community College (2)

MINNESOTA (Cont.)

Minneapolis Community College (1)
Normandale Community College (2)
North Hennepin Community College (2)
Rochester Community College (1)
Willmar Community College (1,4)
Worthington Community College (1,4)

MISSISSIPPI

East Central Junior College (1)
East Mississippi Junior College (3)
Itawamba Junior College (2)
Jones County Junior College (1)
Meridian Junior College (2)
Mississippi Gulf Coast Community College (2)
Northeast Mississippi Junior College (2)
Southwest Mississippi Junior College (1,4)

MISSOURI

Jefferson College (2)
Metropolitan Community Colleges (3)
Mineral Area College (1)
St. Louis Community College (3)
State Fair Community College (1)
Three Rivers Community College (1)

MONTANA

Dawson Community College (1,4)
Miles Community College (1,4)

NEBRASKA

Central Community College (3,5)
Metropolitan Technical Community College (3,5)
Mid-Plains Technical Community College Area (2,5)
Northeast Technical Community College (3,5)
Southeast Community College (3,5)
Western Technical Community College Area (2,5)

NEVADA

Clark County Community College (2)
Truckee Meadows Community College (1)
Western Nevada Community College (1)

NEW JERSEY

Bergen Community College (3)
Brookdale Community College (3)
County College of Morris (2)
Cumberland County College (1)
Essex County College (2)
Gloucester County College (1)
Mercer County Community College (3)
Middlesex County College (3)
Ocean County College (2)
Passaic County Community College (2)
Sussex County Community College (1)
Union County College (3)

NEW MEXICO

Albuquerque Technical-Vocational Institute (3,5)
Eastern New Mexico University—Roswell Campus (1,4)
New Mexico Junior College (2)
New Mexico Military Institute (1)
San Juan College (2)
Santa Fe Community College (2,4)

NEW YORK

Adirondack Community College (1)
Bronx Community College (2)
Broome Community College (2)
Cayuga County Community College (2)
Clinton Community College (2)
Columbia-Greene Community College (1)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (2)
Erie Community College (3)
Fashion Institute of Technology (3,5)
Fulton-Montgomery Community College (1)
Genesee Community College (2)
Hudson Valley Community College (3)
Jamestown Community College (2)
Kingsborough Community College (2)
Mohawk Valley Community College (2,5)
Monroe Community College (3)
Nassau Community College (3)
North Country Community College (1)
Onondaga Community College (2)
Queensborough Community College (3)
Rockland Community College (3)
Schenectady County Community College (1)
Suffolk County Community College (3)
Tompkins-Cortland Community College (1,5)
Ulster County Community College (2,5)

NORTH CAROLINA

Anson Technical College (2,4,5)
Asheville-Buncombe Technical Community College (3,5)
Beaufort County Community College (2,4)
Bladen Community College (1,4)
Blue Ridge Technical College (2,5)
Carteret Community College (2)
Catawba Valley Technical College (3,5)
Central Carolina Technical College (3,5)
Central Piedmont Community College (3)
Coastal Carolina Community College (3)
Craven Community College (3)
Davidson County Community College (2)
Fayetteville Technical Institute (3,5)
Haywood Community College (2,5)
Johnston Technical College (2,5)
Lenoir Community College (2)
Martin Community College (1,4)
McDowell Technical College (1,4,5)
Nash Community College (2,5)
Piedmont Technical College (2,4,5)
Pitt Community College (2)
Randolph Technical College (2,5)
Richmond Technical College (2,5)
Roanoke-Chowan Technical College (2,5)
Rowan Technical College (2,5)
Sandhills Community College (2)
Southeastern Community College (2)
Southwestern Community College (2,5)

NORTH CAROLINA (Cont.)

Surry Community College (2)
Technical College of Alamance (3,5)
Tri-County Community College (1,4)
Vance-Granville Community College (2)
Wayne Community College (2)
Western Piedmont Community College (2)
Wilkes Community College (2)

NORTH DAKOTA

Bismarck State College (2)

OHIO

Belmont Technical College (1,5)
Central Ohio Technical College (1,4,5)
Clark Technical College (1,5)
Columbus State Community College (3)
Cuyahoga Community College District (3)
Hocking Technical College (1,5)
Jefferson Technical College (1,4,5)
Lakeland Community College (3)
Lorain County Community College (2)
Marion Technical College (1,4,5)
North Central Technical College (1,5)
Northwest Technical College (1,4,5)
Owens Technical College (2,5)
Rio Grande Community College (1)
Sinclair Community College (2)
Southern State Community College (1,4)
Stark Technical College (2,5)
Terra Technical College (1,5)
Washington Technical College (1,4,5)

OKLAHOMA

Carl Albert Junior College (1)
Connors State College (1)
Eastern Oklahoma State College (1)
Northeastern Oklahoma A&M College (1)
Northern Oklahoma College (1)
Oklahoma City Community College (3)
Rose State College (2)
Tulsa Junior College (2)
Western Oklahoma State College (1,4)

OREGON

Central Oregon Community College (2)
Chemeketa Community College (3)
Clatsop Community College (1,4,5)
Lane Community College (3)
Linn-Benton Community College (3)
Mt. Hood Community College (3)
Rogue Community College (2)
Southwestern Oregon Community College (2)
Treasure Valley Community College (1,4)

PENNSYLVANIA

Bucks County Community College (3)
Butler County Community College (1)
Community College of Allegheny County (3)
Community College of Beaver County (2)
Community College of Philadelphia (3)
Harrisburg Area Community College (2)

PENNSYLVANIA (Cont.)

Lehigh County Community College (2)
Luzerne County Community College (2)
Montgomery County Community College (3)
Reading Area Community College (3)
Westmoreland County Community College (2)
Williamsport Area Community College (3,5)

RHODE ISLAND

Community College of Rhode Island (3)

SOUTH CAROLINA

Chesterfield-Marlboro Technical College (1,4,5)
Florence-Darlington Technical College (2,5)
Greenville Technical College (3,5)
Piedmont Technical College (2,5)
Trident Technical College (3,5)
Williamsburg Technical College (1,4,5)
York Technical College (2,5)

TENNESSEE

Cleveland State Community College (1)
Columbia State Community College (1)
Dyersburg State Community College (1)
Jackson State Community College (1)
Motlow State Community College (1)
Nashville State Technical Institute (2,5)
Roane State Community College (1)
Shelby State Community College (2)
State Technical Institute at Knoxville (1,5)
State Technical Institute at Memphis (2,5)
Tri-Cities State Technical Institute (1,5)
Walters State Community College (1)
Watkins Institute (1,4)

TEXAS

Alamo Community College District (3)
Alvin Community College (2)
Amarillo College (3)
Angelina College (1,4)
Austin Community College (3)
Bee County College (1)
Blinn College (2)
Brazosport College (2)
Central Texas College (3,5)
Cisco Junior College (1)
Clarendon College (1,4)
College of the Mainland (3)
Cooke County College (1)
Dallas County Community College (3)
Del Mar College (3)
El Paso County Community College District (3)
Frank Phillips College (2,4)
Galveston College (2)
Grayson County College (1)
Hill College (1,4)
Houston Community College (3)
Laredo Junior College (2)
Midland College (2)
Navarro College (1)
North Harris County College (3)
Northeast Texas Community College (1,4)
Odessa College (3)
Panola Junior College (1)

TEXAS (Cont.)

Paris Junior College (2)
San Jacinto College District (3)
Southwest Texas Junior College (1)
Tarrant County Junior College District (3)
Temple Junior College (2)
Texarkana College (2)
Trinity Valley Community College (1)
Tyler Junior College (2)
Vernon Regional Junior College (2)
Western Texas College (1,4)

UTAH

College of Eastern Utah (2)
Dixie College (1)
Snow College (1)
Utah Valley Community College (2)

VERMONT

Community College of Vermont (2,4)
Vermont Technical College (1,5)

VIRGINIA

Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (1)
Eastern Shore Community College (1,4)
Germanna Community College (1,4)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (2)
Lord Fairfax Community College (1,4)
Mountain Empire Community College (2)
New River Community College (1,4,5)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (2)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1)
Southwest Virgina Community College (2)
Thomas Nelson Community College (2,5)
Tidewater Community College (2)
Virginia Highlands Community College (1)
Wytheville Community College (2,5)

WASHINGTON

Big Bend Community College (1)
Clark College (2)
Columbia Basin College (2)
Community College District 12 (Centralia College) (2)
Community Colleges of Spokane (3)
Edmonds Community College (2)
Grays Harbor College (1)
Highline Community College (2)
Olympic College (1)
Peninsula College (2)
Pierce College (2)
Seattle Community College (3)
Shoreline Community College (2)
Skagit Valley College (1)
Tacoma Community College (2)

WASHINGTON (Cont.)

Walla Walla Community College (1)
Wenatchee Valley College (2)
Yakima Valley Community College (1)

WEST VIRGINIA

Southern West Virginia Community College (1)

WISCONSIN

Blackhawk Technical College (3,5)
Chippewa Valley Technical College (formerly Dist. One) (3,5)
Lakeshore Technical College (3,4,5)
Madison Area Technical College (3,5)
Mid-State Technical District (2,5)
Milwaukee Area Technical College (3,5)
Nicolet College and Technical Institute (2,4,5)
North Central VTAE District (3,5)
Western Wisconsin Technical College (3,5)
Wisconsin Indianhead VTAE District (3,5)

WYOMING

Casper College (1)
Central Wyoming College (1,4)
Laramie County Community College (1)
Northern Wyoming Community College (Sheridan) (2)
Northwest Community College (1)
Western Wyoming Community College (2)

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